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FINANCIAL STATISTICS CANADIAN MUNICIPALITIES

(WITH ONE PAGE
OF FEDERAL AND PROVINCIAL
FINANCIAL STATISTICS)

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1923 ISSUE

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THE CITIZENS' RESEARCH INSTITUTE OF CANADA
189 CHURCH STREET, TORONTO, ONTARIO

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FINANCIAL STATISTICS
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FOURTH YEAR OF PUBLICATION

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES

(With one page of Federal and Provincial Financial Statistics)

FOURTH YEAR OF PUBLICATION—1923 ISSUE

FOREWORD

The Citizens' Research Institute of Canada presents herewith its Fourth Issue of "Financial Statistics—Canadian Municipalities". At considerable increased cost, the date of publication of the first instalment—that for the City Section—has been still further advanced. This has necessitated the publication of three issues in something less than two years. As the Institute is paid by the year and not by the Issue, the "speeding up" has diminished the returns in relation to the cost. The increase in cost and decrease in returns per issue is, however, fully justified by the increased service to patrons, particularly, if patrons will speak well of the service to other possible users.

In addition to earlier publication, a great deal of information is given which was not included in the earlier editions. In the first edition there were 21 columns of information regarding each City. Now there are 45. Among the chief features added since the inception of the service are the following:

1. Index,
2. Federal and Provincial Statistics,
3. Results of operation of Public Utility enterprises,
4. Sinking Funds applicable to Public Utilities,
5. Net Public Utilities Debenture Debt,
6. Net General Debenture Debt,
7. Local Improvements Debt—ratepayers' and city's share,
8. Sinking Funds against ratepayers' share of Local Improvements Debt,
9. Floating Debt,
10. Tax Arrears,
11. Comparative population figures.

It will always, of course, be impossible to bring comparative data absolutely up-to-date on account of differences in fiscal years and the difficulty of getting prompt information from some municipalities. Progress, however, is still possible on account of the increasing co-operation of provincial and municipal officials.

All data contained herein is based on signed statements of municipal officers, official reports, or in the case of the larger municipalities, of both. This does not mean, necessarily, that the Institute's figures will be the same as the official figures. Modifications have been made in several instances on account of the necessity of standardizing the interpretation of terms used, such as gross debt, net debt, etc. Comparison would be impossible otherwise.

The peculiar value of the publication is that it enables those interested in municipal securities to compare one municipality with another in any given year, and each municipality with itself over a term of years. The latter feature becomes more valuable with the publication of each succeeding issue. It must be borne in mind, of course, that necessarily there have been some minor changes in definitions of terms used as the information available to the Institute has become more and more extensive and reliable. Comparisons with the earlier years, particularly, must be made, therefore, with these facts in mind. As time goes on comparisons can be made with increasing confidence. With the completion of this issue it will be possible, not only to compare Municipality A with Municipality B as of the same date, but the financial records of these municipalities will be comparable over a period of four years. It may be found that two municipalities apparently on an equivalent footing as of the present date may be quite unequal from the standpoint of desirable investment, as one may be on the up grade financially and the other on the down grade; one may have conservative management, and the other not. The knowledge that such information is available must in the long run have a tonic effect on the whole field of municipal finance.

CITIZENS' RESEARCH INSTITUTE OF CANADA,

Horace L. Brittain

Director.

Toronto September, 1923.

Citizens' Research Institute of Canada

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* Under supervision Montreal Metropolitan Commission.

r Rural municipality.

ACKNOWLEDGMENT.

The Institute has adopted, for the purpose of this publication, the standards of per capita assessment, per capita debt and relation of debenture debt to assessment, which are used by Mr. W. L. McKinnon.

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Oshawa	15	16	17
Ottawa	15	16	17
Outlook	47	47	—
*Outremont	18	19	20
Owen Sound	15	16	17
Oxbow	47	47	—
Oxford, Ont. (r)	43	43	—
Oxford, N.S.	61	61	—
P.			
Paisley	52	52	—
Palmerston	52	52	—
Papineauville	57	57	—
Parkhill	52	52	—
Paris	27	28	29
Parrsboro	39	40	41
Parry Sound	27	28	29
Peace River	45	45	—
Peel (r)	43	43	—
Pembroke	27	28	29
Penetanguishene	27	28	29
Penticton (r)	42	42	—
Perth	27	28	29
Peterborough	15	16	17
Petrolea	30	31	32
Picton	30	31	32
Pictou	39	40	41
Pierreville	57	57	—
Pilot Mound	48	48	—
Pincher Creek	45	45	—
Pipestone	42	42	—
Plessisville	36	37	38
Plum Coulee	48	48	—
Pointe-au-Pic	57	57	—
*Pointe-au-Trembles	57	57	—
Pointe Claire	36	37	38
Pointe Gatineau	57	57	—
Point Edward	52	52	—
Point Grey (r)	12	13	14
Ponoka	45	45	—
Pont Rouge	57	57	—
Portage la Prairie	21	22	23
Port Alberni	44	44	—
Port Alfred	57	57	—
Port Arthur	15	16	17
Port Colborne	30	31	32
Port Coquitlam	21	22	23
Port Credit	52	52	—
Port Dalhousie	52	52	—
Port Dover	52	52	—
Port Elgin, N.B.	61	61	—
Port Elgin, Ont.	52	52	—
Port Hawkesbury	61	61	—
Port Hood	61	61	—
Port Hope	30	31	32
Port McNicoll	52	52	—
Port Moody	44	44	—
Port Neuf	57	57	—
Port Perry	52	52	—
Port Rowan	52	52	—
Portsmouth	52	52	—
Port Stanley	52	52	—
Powassan	52	52	—
Prelate	47	47	—
Prescott	30	31	32
Preston	30	31	32
Prince Albert	21	22	23
Prince George	21	22	23
Prince Rupert	21	22	23
Princeville	57	57	—
Provost	45	45	—
Q.			
Qu'Appelle	47	47	—
Quebec	18	19	20
Quyon	57	57	—
R.			
Radisson	47	47	—
Radville	47	47	—
Rainy River	52	52	—
Rapid City	48	48	—
Rawdon	57	57	—
Raymond	45	45	—
Redcliff	45	45	—
Red Deer	21	22	23
Regina	12	13	14
Renfrew	30	31	32
Renfrew (r)	43	43	—
Revelstoke	21	22	23
Rhein	47	47	—
Richelieu	57	57	—
Richmond, B.C. (r)	42	42	—
Richmond, P.Q.	36	37	38
Richmond, Ont.	52	52	—
Richmond Hill	52	52	—
Ridgetown	52	52	—
Rigaud	57	57	—
Rimouski	36	37	38
Rivers	48	48	—

MUNICIPALITY	Population. Assessment. Tax Levy. Tax Arrears	Debt and Sinking Funds	Public Utilities and Quebec School Districts
Riverside	52	52	—
Riviere-du-Loup	36	37	38
Riviere-du-Moulin	57	57	—
Robertsonville	58	58	—
Roberval	36	37	38
Roblin	48	48	—
Rocanville	47	47	—
Rock Island	58	58	—
Rockland	30	31	32
Rodney	52	52	—
Rosetown	47	47	—
Rosser (r)	42	42	—
Rossland	21	22	23
Rosthern	47	47	—
Rouleau	47	47	—
Roxton Falls	58	58	—
Russell	48	18	—
S.			
Saanich (r)	42	42	—
Sackville	39	40	41
Sacre-Coeur-de-Jesus	58	58	—
Saindon	58	58	—
Salmon Arm	44	44	—
Saltcoats	47	47	—
Sandwich	30	31	32
Sarnia	15	16	17
Saskatoon	12	13	14
Sault Ste. Marie	15	16	17
Sawyerville	58	58	—
Scotstown	58	58	—
Scott	47	47	—
Seaforth	52	52	—
Selkirk	21	22	23
Semans	47	47	—
Senneville	58	58	—
Shaunavon	47	47	—
Shawinigan Falls	18	19	20
Shawville	58	58	—
Shediac	61	61	—
Shelburne, N.S.	61	61	—
Shelburne, Ont.	52	52	—
Shellbrook	47	47	—
Sherbrooke	18	19	20
Shoal Lake	48	48	—
Simcoe	30	31	32
Sioux-Lookout	52	52	—
Slocan	44	44	—
Smith's Falls	30	31	32
Sorel	36	37	38
Souris, Man.	48	48	—
Souris, P.E.I.	61	61	—
Southampton	52	52	—
South River	52	52	—
South Vancouver (r)	12	13	14
Springfield	53	53	—
Springhill	39	40	41

MUNICIPALITY	Population. Assessment. Tax Levy. Tax Arrears	Debt and Sinking Funds	Public Utilities and Quebec School Districts
Stanstead Plain	60	60	—
Star City	47	47	—
Stayner	53	53	—
Stellarton	39	40	41
Stettler	45	45	—
Stewiacke	61	61	—
Stirling, Ont.	53	53	—
Stonewall	48	48	—
Stormont, Dundas, Glengarry (r)	43	43	—
Stouffville	53	53	—
Strasbourg	47	47	—
Stratford	15	16	17
Strathmore	45	45	—
Strathroy	30	31	32
Streetsville	53	53	—
Sturgeon Falls	30	31	32
Sturgeon Point	53	53	—
Sudbury	30	31	32
Summerland (r)	42	42	—
Summerside	39	40	41
Sundridge	53	53	—
Sunny Brae	61	61	—
Sussex	39	40	41
Sutherland	47	47	—
Sutton, Ont.	53	53	—
Sutton, P.Q.	60	60	—
Swan River	18	48	—
Swift Current	21	22	23
Sydney	18	19	20
Sydney Mines	39	40	41
St.			
St. Agapitville	58	58	—
St. Agathe-des-Monts	36	37	38
St. Alban	58	58	—
St. Albert	45	45	—
St. Alexis	58	58	—
St. Andre-Avelin	58	58	—
St. Andrews, N.B.	61	61	—
St. Andrews, Man. (r)	42	42	—
St. Angèle-de-Mereci	58	58	—
St. Anne-de-Beaupre	58	58	—
St. Anne-de-Bellevue	36	37	38
St. Anne-de-Chicoutimi	58	58	—
St. Anselme	58	58	—
St. Benoit	58	58	—
St. Benoit-Joseph-Labre	58	58	—
St. Boniface, Man.	12	13	14
St. Boniface-de-Shawinigan	58	58	—
St. Casimir	58	58	—
St. Casimir E.	58	58	—
St. Cécile	58	58	—
St. Césaire	58	58	—
St. Catharines	15	16	17
St. Charles	58	58	—
St. Chrysostome	58	58	—
St. Cyrille	58	58	—
St. Denis	58	58	—

MUNICIPALITY	Population. Assessment. Tax Levy. Tax Arrears	Debt and Sinking Funds	Public Utilities and Quebec School Districts
St. Dominique	58	58	-
St. Ephrem-de-Tring	58	58	——
St. Eustache	58	58	——
St. Felicien	58	58	——
St. Flavien	59	59	——
St. Francois-du-Lac	59	59	- -
St. Gabriel-de-Brandon	59	59	-
St. Gedeon	59	59	——
St. Genevieve-de-Pierrefonds	59	59	— -
St. George, N.B.	61	61	— —
St. Georges, P.Q.	59	59	— -
St. George E.	59	59	—
St. Georges-de-Cacouna	59	59	-
St. Guillaume	59	59	——
St. Henri	59	59	—
St. Hilaire	59	59	—
St. Hugues	59	59	- —
St. Hyacinthe	18	19	20
St. Jacques	59	59	——
St. James (r)	42	42	——
St. Jean, P.Q.	36	37	38
St. Jean-de-Bois-Chatel	59	59	—
St. Jerome-de-Matáne	36	37	38
St. Jerome (Lac St. Jean Co.)	59	59	
St. Jerome (Terrebonne Co.)	36	37	38
St. John, N.B.	18	19	20
St. Johns (See St. Jean)	36	37	38
St. Joseph (Beauce Co.)	59	59	- -
St. Joseph (Richelieu Co.)	59	59	— -
St. Joseph-d'Alma	59	59	—
St. Joseph-de-la-Riviere-Bleue	59	59	
St. Joseph-de-Soulanges	59	59	-
St. Joseph (St. Hyacinthe Co.)	59	59	-
St. Jovite	59	59	——
St. Lambert	36	37	38
*St. Laurent	36	37	38
St. Leonard, N.B.	61	61	-
St. Leonard-d'Aston	59	59	—
St. Leonard-de-Port-Maurice	59	59	-
St. Liboire	59	59	- —
St. Louis	59	59	-
Ste. Madeleine	59	59	——
St. Marc-des-Carrieres	59	59	-
Ste. Marie	59	59	——
St. Mary's	30	31	32
*St. Michel (Hochelaga)	59	59	——
St. Michel (Yamaska)	60	60	——
St. Moise	60	60	——
St. Ours	60	60	——
St. Paul-de-Metis	45	45	-
St. Pie	60	60	— -
*St. Pierre	36	37	38
St. Polycarpe	60	60	——
St. Pudentienne	60	60	——
St. Raymond	60	60	—
St. Rédempteur	60	60	——
St. Remi	60	60	——
St. Rose	60	60	——
St. Scholastique	60	60	——
St. Simeon	60	60	——
St. Stephen	39	40	41
St. Theele	60	60	——
St. Therese	36	37	38
St. Timothée	60	60	——
St. Thomas	15	16	17
St. Tite	60	60	——
St. Vital (r)	42	42	——
St. Zotique	60	60	——
T.			
Taber	45	45	——
Tadousac	60	60	——
Tara	53	53	——
Tavistock	53	53	——
Tecumseh	53	53	——
Teeswater	53	53	——
Templeton	60	60	——
Terrebonne	36	37	38
Thamesville	53	53	——
Thedford	53	53	——
The Pas	48	48	——
Thessalon	53	53	——
Thetford Mines	36	37	38
Thornbury	53	53	——
Thorold	30	31	32
Three Hills	45	45	——
Three Rivers	18	19	20
Thurso	60	60	——
Tilbury	53	53	——
Tillsonburg	30	31	32
Timmins	30	31	32
Tisdale	47	47	——
Tofield	45	45	——
Toronto	15	16	17
Tottenham	53	53	——
Trail	21	22	23
Transcona	21	22	23
Trenton, N.S.	39	40	41
Trenton, Ont.	30	31	32
Trochu	45	45	——
Trois Pistoles	60	60	——
Trout Creek	53	53	——
Truro	39	40	41
Tuxedo	48	48	——
Tweed	53	53	——
U.			
Unity	47	47	——
Upton	60	60	——
Uxbridge	53	53	——
V.			
Val Barrette	60	60	——
Val Brilliant	60	60	——

GOVT PUBNS

INDEX—CONTINUED

MUNICIPALITY	Population. Assessment. Tax Levy. Tax Arrears	Debt and Sinking Funds	Public Utilities and Quebec School Districts
Val Jalbert	60	60	—
Valleyfield	36	37	38
Vancouver	12	13	14
Vankleek Hill	53	53	—
Varennes	60	60	—
Vaudreuil	60	60	—
Vegreville	45	45	—
Vercheres	60	60	—
*Verdun	18	19	20
Vermilion	45	45	—
Vernon	21	22	23
Victoria	12	13	14
Victoria Harbour	53	53	—
Victoriaville	36	37	38
Ville Marie	60	60	—
Virden	48	48	—
Vulcan	45	45	—
W.			
Wadena	47	47	—
Wainwright	45	45	—
Walkerton	30	31	32
Walkerville	30	31	32
Wallace (r)	42	42	—
Wallaceburg	30	31	32
Wapella	47	47	—
Warwick	60	60	—
Waterdown	53	53	—
Waterford	53	53	—
Waterloo, Ont.	30	31	32
Waterloo, P.Q.	36	37	38
Waterville	60	60	—
Watford	53	53	—
Watrous	47	47	—
Webbwood	53	53	—
Wedgeport	61	61	—
Weedon Centre	60	60	—
Welland	30	31	32
Welland (r)	43	43	—
Wellington	53	53	—
Wentworth (r)	43	43	—
Weston	30	31	32
West Lorne	53	53	—
*Westmount	18	19	20
Westport	53	53	—
West Vancouver (r)	42	42	—
Westville	39	40	41
Wetaskiwin	21	22	23
Weyburn	21	22	23
Wheatley	53	53	—
Whitby	30	31	32
Whitewood	47	47	—
Wiarton	53	53	—
Wilkie	47	47	—
Winchester	53	53	—
Windsor, N.S.	39	40	41
Windsor, Ont.	15	16	17
Windsor, P.Q.	36	37	38
Wingham	30	31	32
Winkler	48	48	—
Winnipeg	12	13	14
Winnipegosis	48	48	—
Wolfville	61	61	—
Wolseley	47	47	—
Woodbridge	53	53	—
Woodstock, N.B.	39	40	41
Woodstock, Ont.	15	16	17
Woodville	53	53	—
Wottonville	60	60	—
Wynyard	47	47	—
Wyoming	53	53	—
Y.			
Yamachiche	60	60	—
Yarmouth	39	40	41
Yellow Grass	47	47	—
York Tp. (r)	15	16	17
York Co. (r)	43	43	—
Yorkton	21	22	23
Youngstown	45	45	—

FINANCIAL STATISTICS—FEDERAL AND PROVINCIAL—DEC. 31, 1922

GOVERNMENT AND DATE OF REPORT	POPULATION (1) Dominion Census 1921-upper 1911-lower	LAND AREA 1921 (in square miles)	GROSS DIRECT FUNDED DEBT: REVENUE PRODUCING (X) Amount	Per Capita	TOTAL DIRECT FUNDED DEBT (including Revenue Producing) Amount	Per Capita	SINKING FUNDS Amount	Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans and Bank Overdrafts) Amount	Per Capita	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES Amount	Per Capita	EXPENDITURES—E AND REVENUES—R (Includes revenues received from Dominion Government) (2)	Amount	Per Capita	REVENUES FROM DOM. GOV. (2) (Included in left column) Per Capita
Dominion	8,788,483		?		$2,485,811,524	$282.84	$33,075,774	$ 3.76	$ 95,432,000	$10.86	$512,243,855	$ 58.28	E	$343,121,286[4]	$39.04	.....
(Mar. 31, '23)	7,206,643												R	405,414,074[4]	46.13	
British Columbia	524,582	355,855	$14,592,325	$27.81	65,851,436	125.51	9,930,252	18.93	3,103,000	5.91	64,667,857	123.27	E	18,260,923	34.81	
(Mar. 31, '23)	392,480												R	16,780,360	31.99	1.57
Alberta	588,454	252,985	24,000,000x	40.78	67,373,279	114.49	1,694,014	2.88	1,950,000	3.32	30,777,564	52.30	E	10,956,550	18.62	
(Dec. 31, '22)	374,295												R	9,046,248	15.37	$3.97
Saskatchewan	757,510	241,310	25,000,000x	33.00	52,808,932	69.71	3,613,445	4.77	1,852,918	2.45	30,624,756[3]	40.43	E	10,086,610	13.31	
(Apr. 30, '23)	492,432												R	9,701,769	12.81	3.71
Manitoba	610,118	231,926	40,291,197	66.04	67,914,095	111.31	2,813,873	4.61	5,089,539	8.34	33,193,163	54.40	E	7,877,116	12.91	
(Aug. 31, '23)	461,394												R	7,339,278	12.03	2.91
Ontario	2,933,662	365,880	148,154,883	50.49	262,355,396	89.42	7,486,523	2.55	24,000,000	8.18	46,814,227	15.95	E	30,883,729	10.54	
(Oct. 31, '23)	2,527,292												R	32,375,680	11.03	1.08
Quebec	2,361,199	690,865	2,562,699	1.09	58,167,625	24.64	2,879,674	1.22	.....		3,102,500	1.31	E	16,017,151	6.78	
(June 30, '22)	2,005,776												R	21,050,571	8.91	.98
New Brunswick	387,876	27,985	10,636,977	27.42	28,153,432	72.59	1,019,332	2.63	446,341	1.15	1,132,000	2.92	E	3,290,258	8.48	
(Oct. 31, '22)	351,889												R	3,100,747	8.00	1.78
Nova Scotia	523,837	21,428	7,000,000x	13.36	24,608,347	46.98	1,670,428	3.19	509,002	.97	141,241	.27	E	4,324,199	8.26	
(Sept. 30, '22)	492,338												R	4,347,735	8.29	1.29
Prince Edward Island	88,615	2,184	.....		1,075,268	19.13	282,626	3.19	604,418	6.82	?		E	745,726	8.42	
(Dec. 31, '22)	93,728												R	751,723	8.48	4.20

x The amounts in this column are approximate. They include loans on account of Hydro, Housing, Railways, Drainage, Rural Credits, etc. Owing to the present form of the various provinces' public accounts it has been found impossible to obtain absolutely reliable figures. The term "Revenue Producing" does not mean, of course, that the services referred to, necessarily carry all their operating, debt and depreciation charges.

x Approximate.

1 Reliable estimates of population could not be obtained for all provinces. Therefore it was considered advisable to use 1921 census figures. The Dominion Bureau of Statistics estimates the population of the Dominion in 1922 as 8,966,834, an increase of 178,351. The 1923 estimate is 9,116,457.

2 Not borne directly by the people of the province. To arrive at revenue and expenditure from local sources this must be deducted.

3 Railway guarantees $28,582,000. Interest charges met by Dominion.

4 These figures are given as reported in the Public Accounts. The apparent excess of Revenue over Expenditure, in the Institute's opinion, does not indicate a balancing of the total Budget. From official information at present available the Institute does not feel justified in expressing an opinion concerning the actual relationship of revenues and expenditures (taking into account the total deficits on the publicly owned and controlled railways).

THE CITIZENS' RESEARCH INSTITUTE OF CANADA

Sheet 1.

F I N A N C I A L S T A T I S T I C S - C A N A D I A N M U N I C I P A L I T I E S, JANUARY 1st, 1924.

(Preliminary data, subject to revision)

City & Population	Assessed Value for Taxation	Taxes Levied	Per Cent Collected of Current Tax Levy	Accumulated Tax Arrears	Tax Sale Lands or Certificates Held	Floating Debt	Total Gross Debenture Debt & Sinking Funds	PUBLIC UTILITIES: Debenture Debt & Sinking Funds	PUBLIC UTILITIES: Year's Results # Water Works	PUBLIC UTILITIES: Year's Results # Others
Burnaby 13,000	$12,385,830	$ 485,790	79%	$ 167,728	$ 805,102	$ 287,618	$1,974,584 (115,046)	$ 593,164 (45,547)	$ 24,056 D	
South Vancouver 38,000	18,192,373	1,031,810	82%	396,780	1,149,882	----	6,335,503 (476,901)	1,013,050 (70,537)	?	----
Edmonton 58,821	61,527,040	3,196,775	80% x	1,232,558	7,726,503	3,467,826 ?	31,376,456 (7,806,029)	11,712,161 (3,731,480x)	52,000 S	$ 164,028 S (4)
Medicine Hat 10,000	10,500,000 x	433,872	67%	409,158	813,890	673,304	4,914,694 (595,590)	2,051,204 (483,673)	6,296 D	104,790 S (5)
Moose Jaw 21,000	22,536,110	1,137,052	70%	859,043	809,583	?	6,818,928 (1,353,586)	2,467,095 (412,878)	470 D	35,026 S
Regina (8) 35,000	42,816,250	1,509,720	?	356,853	567,024	?	13,000,000 x (2,900,000)x	4,984,102 (760,000)x	758 S	49,971 S (7)
Saskatoon 25,743	29,502,333	1,395,022	70%	727,282	1,011,155	946,708	11,983,601 (2,534.347)	3,230,493 (631,473)	7,961 S	117,450 S (6)
Brandon 16,766	15,338,990	707,766	68%	570,863	252,568	332,189	4,001,587 (1,427,489)	1,065,000 (316,911)	10,141 S	40,594, D
Winnipeg 199,360	249,061,583	9,780,567	102%(1) (Total)	5,190,741	345,978	700,385	64,719,934(3) (15,172,938)	37,143,991(2) (5,000,000x)	?	?

\# After depreciation, interest and debt retirement charges.
x Approximate
(1) Includes all tax collections (Arrears as well as Current)
(2) Debt. includes Winnipeg's share G.W.W.D. $14,311,430
Sinking Fund " " " " 904,211
(3) School Board's own debentures omitted. In 1922 were $1,825,970.
Sinking Fund $ 648,486. See also Note 2.
(4) Surplus W.W. $52,000 E.L.& P. $94,558, Telephone $100,956.
Deficit St. Railway $31,486.
(5) Surplus E.L.& P. $9,393. Gas $95,405.
(6) Surplus E.L.& P. $112,928. St. Railway $4,522.
(7) Surplus E.L.& P. $ 80,290. Deficit St.Railway $30,319
(8) November 1st, 1923.

THE CITIZENS' RESEARCH INSTITUTE OF CANADA

F I N A N C I A L S T A T I S T I C S - C A N A D I A N M U N I C I P A L I T I E S, JANUARY 1st, 1924.

(Preliminary data, subject to revision)

Municipality and Population	Assessed Value for Taxation	Taxes Levied	Per Cent Collected of Current Tax Levy	Accumulated Tax Arrears	Floating Debt	Total Gross Debenture Debt & Sinking Funds	Separate Schools. Net Deb. Debt (inc. in Gross Debt)	PUBLIC UTILITIES: Debenture Debt & Sinking Funds	PUBLIC UTILITIES: Year's Results #
Belleville 12,244	$9,415,681	$?	?	$ 128,587	$ 220,670	$2,251,038 (732,048)	$?	$ 284,605 (99,957)	$ 25,733 S (2)
Brantford 30,109	26,521,625	1,126.441	?	?	?	5,673,531 (1,175,643)	?	1,706,645 (319,467	?
Brockville 9,202	6,551,300	292,251	88.5%	37,310	52,307	1,064,608 (288,231)	———	263,822 (89,888)	?
Chatham 15,084	13,206,405	491,598	80.4%	104,795	-	1,267,524 (____)	?	347,975 (____)	?
Ft. Wm. 20,953	32,433,883	1,081,178	98.6%(1) (Total)	356,735(3) 140,000(4)	?	8,152,182 (3,385,437)	114,000	3,330,467 (1,327,848)	25,055 S (9)
Guelph 18,875	11,612,082	539,942	?	?	?	3,463,430 (1,016,162)	?	947,881 (306,969)	?
Hamilton 120,945	140,293,470	4,860,759	89.2%	928,477	1,616,690	20,972,918 (3,979,059)	88,227	5,657,491 (1,401,994)	?
Kitchener 24,280	19,595,187	847,169	99.3%	19,903	343,100	4,308,222 (_____)	137,445	1,244,773 (____)	?
London 61,867	68,891,891	2,696,903	91.5%	249,779	256,762	12,826,634 (1,481,420)	-	4,894,036 (715,946)	377 S

After depreciation interest and debt retirement charges.

(1) Includes all tax collections (arrears as well as current)

(3) 1922 and 23 only.

(4) Tax Sale Lands

(5) Year 1924

(2) Includes Gas Surplus $7,960

(9) Surplus W.W. $6,500, E.L.& P. $19,750, Telephone $8,700
Deficit St. Railway $60,000.

THE CITIZENS' RESEARCH INSTITUTE OF CANADA.

F I N A N C I A L S T A T I S T I C S - C A N A D I A N M U N I C I P A L I T I E S, JANUARY 1st, 1924.

(Preliminary data, subject to revision)

Municipality and Population	Assessed Value for Taxation	Taxes Levied	Per Cent Collected of Current Tax Levy	Accumulated Tax Arrears	Floating Debt	Total Gross Debenture Debt & Sinking Funds	Separate Schools. Net Debt (inc. in Gross Debt)	PUBLIC UTILITIES Debenture Debt & Sinking Funds	Year's Results#	
Niagara Falls 15,404	$ 14,038,195	$ 607,535	89. %	$ 215,067	$ 690,274	$ 2,636,713 (___)	?	$ 456,505 (___)	Water Works ?	
North Bay 11,768	6,736,596	328,815	95. %	16,562	79,721	1,078,775 (___)	-	125,602 (___)	$ 5,090	S
Oshawa 15,545	8,285,620 (5)	404,682	99. % (1) (Total)	98,342	590,438	2,142,765 (4,427)	-	539,065 (___)	?	
Ottawa 117,239	141,778,678	4,230,000x	91.%	883,287	2,464,044	22,175,443 (5,224,411)	$ 189,000	5,477,172 (962,959)	38,249 (2)	S
Owen Sound 12,360	8,278,844	375,060	91%	41,315	65,397	1,421,817 (554,806)	-	391,000 (225,773)	10,268 (6)	
Peterborough 21,661	21,035,932	691,906	92%	59,033	53,814	3,886,976 (1,182,170)	?	1,367,200 (333,723)	?	
Pt. Arthur 16,351	20,276,879	979,659	70%	933,448 213,653(4)	137,323	7,619,616 (2,601,392)	13,862	3,042,129 (850,984)	?	S
St. Thomas 17,327	16,161,755	575,432	93%	96,276	99,000	2,270,552 (46,286)	?	855,788 (10,573)	21,136 (7)	D
Sarnia 15,274	15,527,504	634,157	86%	140,843	140,709	2,069,755 (10,009)	-	822,364 (___)	7,007	D

After depreciation, interest and debt retirement charges
x Approximate
(1) Includes all collections of taxes (Arrears as well as current)
(2) Deficit W.W. $6,844. Surplus E.L.P. $45,092
(4) Tax Sale Lands.
(5) Year 1924.
(6) Surplus W.W. $2,600, E.L.& P. $5,189. Gas $2,480.
(7) Deficit W.W. 6,844, Surplus E.L.& P. $45,092.

THE CITIZENS' RESEARCH INSTITUTE OF CANADA

F I N A N C I A L S T A T I S T I C S - C A N A D I A N M U N I C I P A L I T I E S, JANUARY 1st, 1924.

(Preliminary data, subject to revision)

Municipality and Population	Assessed Value for Taxation	Taxes Levied	Per Cent Collected of Current Tax Levy	Accumulated Tax Arrears	Floating Debt	Total Gross Debenture Debt & Sinking Funds	Separate Schools. Net Deb. Debt, (inc. in Gross Debt)	PUBLIC UTILITIES Debenture Debt & Sinking Funds	PUBLIC UTILITIES Year's Results #
Sault Ste Marie 22,796	$ 23,484,312	$ 705,389	77%	$ 346,429 28,404 (4)	$ 258,734	$ 4,088,118 (743,234)	$100,000 x	$ 686,717 (130,974)	$50,000 x S
Stratford 18,425	13,850,535	569,365	76%	171,113	509,290	3,245,800 (1,040,437)	67,600	668,077 (192,853)	?
Toronto 538,771	786,888,630	26,302,800	83%	6,811,083	?	101,878,648 (30,486,544)	1,704,789	77,051,361 (7,997,364)	?
Windsor 47,177	52,863,850	2,323,173	80%	609,137	1,016,000	8,933,056 (107,799)	(8)	2,472,754 (33,341)	?
Woodstock 10,197	7,121,037	292,219	94%	16,810	-	1,579,501 (423,206)	-	397,873 (124,684)	?
York Township 60,209	29,080,278	1,954,481	52%	1,333,935	500,000	6,962,068 (____)	-	1,476,534 (____)	11,988 S
Moncton 20,000	24,704,000	561,999	70%	255,280	233,217	3,067,666 (425,334)	-	1,103,166 (187,193)	2,093 S
Halifax 60,000	59,637,733	2,337,771	?	2,685,941 (9)	2,438,372 (9)	10,490,189 (1,539,250)	-	2,051,926 (?)	?
Sydney 25,000	12,600,000	440,340	71%	169,581	94,763	2,511,000 (751,816)	-	700,000 x (200,000 x)	?
Charlottetown 12,500 x	6,137,368	122,747	91%	10,875	-	1,128,300 (182,247)	-	113,000 (24,000 x)	2,000 Sx

After depreciation, interest and debt retirement charges.
x Approximate.
(4) Tax Sale Lands.
(8) In 1922 - $520,000.
(9) At close of fiscal year April 30th, 1923.

FINANCIAL STATISTICS - CANADIAN MUNICIPALITIES, JANUARY 1st, 1924.

(Preliminary data, subject to revision)

Municipality and Population	Assessed Value for Taxation	Taxes Levied		Current Tax Collections (Municipal only)	Accumulated Tax Arrears (Municipal only)	Floating Debt (Municipal only)	Total Gross Debenture Debt & Sinking Funds		PUBLIC UTILITIES	
		Schools only (Up to June 30/23)	Municipal only				Municipal only	Schools only June 30/23	Debenture Debt & Sinking Funds	Year's Results #
Hull, 35,521	$ 14,335,063	$ 184,044	$ 380,413	$?	$ 347,556	$ 487,000	$2,646,825 (230,284)	$ 427,000 (21,987)	$ 865,274 (12,006)	$6,291 D
Outremont 16,500	26,367,954	196,212	419,116	?	250,000	267,658	4,000,000 (478,195)	1,028,687 (29,038)	-	-
Quebec 116,488	89,000,000 x	788,833	2,378,000(2)	2,410,731 (3)	1,383,786	?	17,515,517(4) (598,423)(4)	3,572,500 (236,766)	4,470,000(4) (?)	?
Sherbrooke 24,179	26,445,640	200,699	477,646	391,788 (5)	436,125 (5)	197,056 (5)	5,834,077 (187,734?)	705,000 (27,087)	2,853,000 (75,693)	98,090 S (6)
St. Hyacinthe 11,630	5,474,748	43,054	201,939	140,495	81,007	?	1,520,653 (17,179)	197,716 (___)	458,954 (___)	?
Westmount 19,000 Oct.31/23	51,264,950	348,114	750,468	603,234	200,539	163,835	5,205,167 (1,447,837)	802,507 (18,219)	675,000 (123,850)	

NOTE: In Quebec-Schools generally entirely separate from municipality.
After depreciation, interest and debt retirement charges.
x Approximate.
(2) Approximate. Includes water rates about $500,000.
(3) Includes School and water rates.
(4) October 1923.
(5) Schools included
(6) Surplus' W.W., $ 16,839, E.L.& P. $76,423, Gas $ 4,818.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS		TAX SALE LANDS OR CERTIFICATES HELD BY CITY"	
	Dominion Census		City's Report											
	1911	1921	1922	1921	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA														
New Westminster	$ 13,199	$ 14,495	$ 15.000	5.4	– $4,126,259	$275.08	– $ 9,586,550	$ 639	$ 524,533	$34.97	$ 116,273	$7.75	$307,883	$20.53
Vancouver	100,401	117,217	124,616	16.9	– 21,795,624	174.93	– 172,085,850	1,381	5,417,287	43.48	2,427,520	19.48	857,182	6.88
Victoria	31.660	38,727	40,000	7.2	– 11,539,848	288.50	– 47,862,465	1,197	2,060,388	51.51	1,318,168	32.95	2,081,941	52.05
Burnaby District ‖	13,000*	15,000*	13,000	35.0	– 1,263,061	97.16	– 12,910,635	993	462,291	35.56	149,012	11.46	760,558	58.50
Point Grey Dist.‖	4,320*	13,736*	20,000	19.0	– 4,773,392	238.67	– 19,864,314	993	827,804	41.39	134,469	6.72	190,990	9.55
South Vancouver Dist.‖	16,000*	30,000*	35,000	14.5	– 5,254,440	150.12	– 18,215,903	520	1,028,273	39.38	368,710	10.53	1,023,215	29.23
ALBERTA														
Calgary	43,704	63,305	64,706	40.5	– 16,105,228	248.89	– 72,184,226	1,115	3,670,777	56.73	1,221,868	18.88	4,568,447	70.60
Edmonton	31,064	58,821	60,000	42.5	– 15,922,312	265.37	– 62,928,880*p*	1,049	3,276,270	54.60	3,199,965	53.33	5,511,736	91.86
Lethbridge	9,035	11,097	11,055	10.8	– 2,148,667	194.45	– 11,842,565*p*	1,072	633,721	57.35	252,335	22.83	542,383	49.08
Medicine Hat	5,608	9,634	10,000	17.0	– 2,618,894	261.89	– 11,714,163	1,171	485,941	48.59	366,597	36.66	757,238	75.72
SASKATCHEWAN														
Moose Jaw	13,823	19,285	20,000	15.2	– 3,478,637	173.93	– 23,016,435	1,151	1,134,309	56.72	831,201	41.56	681,508	34.08
Regina	30,213	34,432	35,000	13.2	– 5,957,298	170.21	– 43,927,165	1,255	1,934,690	55.28	496,945	14.20	509,037	14.54
Saskatoon	12,004	25,739	25,743	12.5	– 7,019,458	272.70	– 30,607,431	1,189	1,424,414	55.33	873,123	33.92	695,329	27.01
MANITOBA														
Brandon	13,839	15,397	15,937	9.0	– 1,949,727	122.34	– 14,921,561	936	717,283	45.00	510,080	32.00	160,091	10.04
St. Boniface	7,483	12,821	13,813	17.6	– 3,201,527	231.83	– 14,964,250	1,084	875,672	63.39	1,088,880	78.85	444,098	32.16
Winnipeg	136,035	179,087	199,300	23.2	– 19,584,186	98.26	– 247,945,266	1,244	10,246,394	51.41	5,204,067	26.11	193,243	.97

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA.

‖ "Standards" not applicable to rural municipalities.
* Estimated.
p Real property only.

" Shown here with the object of indicating the city's position with regard to uncollected taxes. These amounts, in many cases, would not realize their face value if liquidated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page)								Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)		LOCAL IMPROVEMENTS SINKING FUNDS (Ratepayers Share only)	
	SCHOOLS High, Public and Separate		LOCAL IMPROVEMENTS Ratepayer's Share		LOCAL IMPROVEMENTS City's Share		TOTAL GROSS (b) DEBENTURE DEBT										
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA																	
New Westminster	$ 414,000	$27.60	$1,291,600	$86.11	$ 72,326	$ 4.82	$ 6,394,053	$426.27	42.6%	$ 992,041	$66.14	$ 5,402,012	$360.13	–	.....	–	$ 366,213	$24.47
Vancouver	4,146,900	33.28	5,981,206	48.00	3,188,460	25.59	35,376,317	283.92	28.4%	9,316,642	74.77	26,059,675	209.15	–	$1,912,661	$15.35 –	2,667,701	21.41
Victoria	1,387,549	34.69	Total for L. I.		6,939,232	173.48	17,384,393	434.61	43.5%	1,786,604	44.67	15,597,789	389.94	–	796,500	44.91 –	‡	
Burnaby ‖	347,014	26.69	.....		.....		1,930,998	148.54	‖	98,030	7.54	1,832,968	141.00	–	255,836	19.68 –	.....	
Point Grey ‖	938,262	46.91	.....		2,900	.15	6,857,956	342.90	‖	691,916	34.60	6,166,040	308.30	–	120,000	6.00 –	.....	
South Vancouver ‖	1,002,644	28.65	625,344	17.87	337,503	9.64	6,813,510	194.67	‖	521,393	14.90	6,292,117	179.77	–	475,000	13.57 –	‡	
ALBERTA																	
Calgary	3,227,916	49.88	5,297,852	81.87	2,244,179	34.68	27,518,633	425.26	42.5%	3,778,690	58.39	23,739,943	366.87	–	1,858,344	28.72 –	‡	
Edmonton	3,672,043	61.20	4,530,555	75.50	5,363,715	89.39	32,195,655	536.59	53.7%	8,128,242[1]	135.47	24,067,413	401.12	–	6,000,000	100.00 –	1,697,481	28.29
Lethbridge	290,316	26.27	444,356	40.21	‡		4,053,377	366.81	36.7%	464,399	42.02	3,588,978	324.79	–	250,000*x*	22.62 –	35,334	3.19
Medicine Hat	513,517	51.35	379,075	37.91	386,335	38.63	4,842,097	484.21	48.4%	530,799	53.08	4,311,298	431.13	–	131,018	13.10 –	‡	
SASKATCHEWAN																	
Moose Jaw	667,781	33.39	855,363	42.77	516,737	25.84	6,798,038	339.90	34.0%	1,211,188	60.56	5,586,850	279.34	–	462,700	23.14 –	256,067	12.80
Regina [3]	1,572,800	44.94	1,862,783	52.22	1,200,000*x*	34.29	12,780,734	365.16	36.5%	2,696,469	77.04	10,084,265	288.12	–	695,000	19.86 –	?	
Saskatoon	2,108,354	81.91	2,000,828	77.71	950,543	36.93	11,918,259	463.02	46.3%	2,196,537	85.34	9,721,722	377.68	–	301,091	11.69 –	677,072	26.29
MANITOBA																	
Brandon	556,000	34.88	993,576	62.33	127,039	7.97	4,098,385	257.16	25.7%	1,362,259	85.48	2,736,126	171.68	–	298,290	18.71 –	469,124	29.43
St. Boniface	335,800	24.32	1,696,066	122.81	922,032	66.77	6,190,502	448.26	44.8%	1,582,227[2]	114.57	4,608,275	333.69	–	1,296,432	93.86 –	692,722	50.16
Winnipeg	7,675,970	38.51	12,946,850	64.96	1,084,766	5.44	66,232,877	332.32	33.2%	15,813,868	79.35	50,419,003	252.98	–	?	–	5,568,142	27.94

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

x Approximate.
‖ "Standards" not applicable to rural municipalities.
‡ Reports from municipalities do not segregate this item.

[1] Includes city's short term debentures and demand notes, $3,467,114.
[2] Includes city's 6% demand notes, $774,072.
[3] Debt and Sinking Funds as at March 1, 1923.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES							SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing	Others	Gross Total Amount	Gross Total Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	.....	$ 81,600	.....	$1,404,100	$93.61	$ 128,347	$1,275,753	$85.05	$15,767 D	$41,975 S	.....	.....
Vancouver	4,999,351	.....	.....	273,000	.....	5,272,351	42.31	1,008,300	4,264,051	34.22	12,760 D	.....	.....	.....
Victoria	4,149,718	.....	.....	170,500	.....	4,320,218	108.00	262,277	4,057,941	101.44	39,626 S	.....	.....	.....
Burnaby	572,390	.....	.....	34,000	.....	606,390	46.65	36,483	569,907	43.84	27,782 S	.....	.....	.....
Point Grey	1,442,998	.....	.....	89,000	.....	1,531,998	76.60	139,350x	1,392,648	69.63	58,920 D	.....	.....	.....
South Vancouver	1,013,050	.....	.....	103,345	.....	1,116,395	31.90	78,718	1,037,677	29.65	23,716*D	.....	.....	.....
ALBERTA														
Calgary	3,884,865	2,953,738	2,540,096	.....	100,000[5]	9,478,699	146.48	1,843,984	7,634,715	117.98	68,924 S	26,479 S	$1,248 S	$16,585[5]D
Edmonton	2,676,387	3,341,091	3,138,081	.....	2,287,329t	11,442,888	190.71	3,297,787	8,145,101	135.75	46,814 S	212,550 S	5,477 D	96,797tS
Lethbridge	483,214	750,765	446,171	.....	.....	1,680,150	152.04	239,839	1,440,311	130.34	4,309 S	25,076 S	43,631 D	.....
Medicine Hat	1,089,830	481,053	.....	.....	489,394g	2,060,277	206.03	367,883	1,692,404	169.24	8,796 D	9,750 S	.....	113,912gS
SASKATCHEWAN														
Moose Jaw	1,410,059	1,030,327	.....	.....	.....	2,440,386	122.02	332,173	2,108,213	105.41	2,556 D	36,137 S	.....	.....
Regina [3]	1,561,383	1,780,298	1,547,375	.....	.....	4,889,056	139.69	762,089	4,126,967	117.91	8,769 S	125,000 S	17,547 D	.....
Saskatoon	594,702	1,800,447	891,036	.....	.....	3,286,185	127.67	583,921	2,702,264	104.98	16,372 S	97,290 S	3,380 D	2,163 S
MANITOBA														
Brandon	680,000	.....	450,000	.....	.....	1,130,000	70.89	343,601	786,399	49.34	178 D	.....	40,076 D	.....
St. Boniface	675,000	.....	.....	.....	997,632[4]	1,672,632	121.11	265,884[4]	1,406,748	101.86	?	.....	.....	.....
Winnipeg	7,355,929	11,652,000	.....	2,340,000	14,239,136[4]	35,587,065	178.56	4,752,248[4]	30,834,817	154.72	52,035 S	14,609 S	.....	.....

g Gas.
t Telephone.
x Approximate.
* Estimated.

[3] Debt and Sinking Fund as at March 1, 1923.
[4] G. W. Water District. Practically all charges at present paid out of taxes. S.F.:—Winnipeg $589,741, St. Boniface $29,500 approx.
[5] Paving.

§ These figures are as reported by the municipalities. It was impossible to check them in all cases. Until Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS		TAX SALE LANDS OR CERTIFICATES HELD BY CITY"	
	Dominion Census		City's Report											
	1911	1921	1922	1921	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Belleville	$ 9,876	$ 12,206	$ 12,314	2.8	– $1,237,325	$100.48	– $ 9,243,184	$ 751	$ 401,046	$32.58	$ 88,749	$7.21	.....	
Brantford	23,132	29,440	31,362	4.9	– 2,532,363	80.75	– 11,051,312	600	436,294	23.69	111,467	3.55	.....	
Brockville	9,374	10,040	9,384	1.9	– 505,924	53.91	– 6,154,215	656	267,940	28.55	29,836	3.18	.....	
Chatham	10,770	13,256	15,100	2.2	– 988,844	65.49	– 13,073,722	866	469,553	31.10	118,672	7.86	.....	
Fort William	16,499	20,541	20,451	15.4	– 3,133,533	153.23	– 33,001,496	1,613	1,059,752	51.82	397,791	19.45	$141,387	$6.91
Galt	10,299	13,216	13,222	2.5	– 1,741,834	131.75	– 10,760,085	814	503,970	38.12	78,652	5.95	.....	
Guelph	15,175	18,128	18,420	4.9	– 1,546,824	83.96	– 11,051,312	600	436,294	23.69	36,891	2.00	.....	
Hamilton	81,969	114,151	120,234	12.1	– 11,057,769	91.99	– 136,040,560	1,132	5,037,498	41.91	829,362	6.90	.....	
Kingston	18,874	21,753	22,000	3.3	– 1,093,578	49.71	– 16,186,412	736	645,895	29.36	14,639	.67	.....	
Kitchener	15,196	21,763	23,571	4.4	– 2,198,464	93.27	– 18,769,640	796	721,259	30.60	13,564	.58	.....	
London	46,300	60,959	61,369	10.0	– 6,927,041	112.87	– 63,575,242	1,036	2,547,056	41.50	199,723	3.25	.....	
Niagara Falls	9,248	14,764	15,412	2.6	– 1,797,279	116.63	– 12,892,072	837	545,932	35.43	157,734	10.24	.....	
North Bay	7,737	10,692	11,768	3.3	– 905,931	76.96	– 6,505,813	553	260,839	22.16	23,804	2.02	1,635	.14
Oshawa	7,436	11,940	14,022	3.4	– 1,192,846	85.08	– 7,015,330	500	330,461	23.57	91,365	6.52	.....	
Ottawa	87,062	107,843	116,205	6.4	– 12,951,211	111.46	– 138,113,064	1,189	4,078,899	35.10	685,777	5.90	.....	
Owen Sound	12,558	12,190	12,360	4.5	– 526,762	42.62	– 7,844,836	635	375,837	30.41	228,593	18.49	.....	
Peterborough	18,360	20,994	21,605	4.4	– 1,737,117	80.40	– 20,810,435	963	702,605	32.52	50,166	2.32	.....	
Port Arthur	11,220	14,886	15,681	13.6	– 3,426,496	218.53	– 20,344,960	1,297	945,290	60.29	886,781	56.55	255,000	16.26
St. Catharines	12,484	19,881	21,194	3.7	– 2,058,264	97.13	– 19,481,510	919	888,936	41.95	113,272	5.35	7,647	.36
St. Thomas	14,054	16,026	17,779	2.8	– 1,316,762	74.07	– 15,855,040	892	479,966	26.99	87,890	4.94	.....	
Sarnia	9,947	14,877	15,176	2.5	– 1,353,693	89.22	– 15,065,601	992	617,711	40.70	149,827	9.87	.....	
Sault Ste. Marie	14,920	21,092	22,796	7.6	– 2,762,191	121.15	– 22,715,350	996	730,269	32.03	311,887	13.68	50,809	2.23
Stratford	12,946	16,094	18,244	4.4	– 1,458,647	79.97	– 13,410,693	735	541,673	29.70	111,925	6.14	.....	
Toronto	376,538	521,893	529,083	25.9	– 58,405,043	110.38	– 776,134,636	1,467	25,872,979	48.90	5,836,204	11.03	.....	
Windsor	17,829	38,591	42,122	4.3	– 6,322,947	150.12	– 51,539,075	1,224	1,935,850	45.95	426,552	10.13	3,050	.07
Woodstock	9,320	9,935	10,196	2.4	– 787,052	77.16	– 6,983,844	685	290,609	28.49	16,124	1.58	.....	
York Township ‖	?	?	60,209	?	– 4,873,576	80.95	– 29,080,277	483	1,945,732	32.38	1,158,437	19.24	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA.

‖ "Standards" not applicable to rural municipalities.

" Shown here with the object of indicating the city's position with regard to uncollected taxes. These amounts, in many cases, would not realize their face value if liquidated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)								RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)		LOCAL IMPROVEMENTS SINKING FUNDS (Ratepayers Share only)	
	SCHOOLS High, Public and Separate		LOCAL IMPROVEMENTS Ratepayer's Share		LOCAL IMPROVEMENTS City's Share		TOTAL GROSS (b) DEBENTURE DEBT										
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Belleville	$ 277,704k	$22.55	$ 587,641	$47.73	$ 384,723	$31.25	$ 2,112,114	$171.52	17.2%	$ 655,398	$53.22	$ 1,456,716	$118.30	– $ 150,824	$12.25	–	.....
Brantford	685,645	21.86	1,193,553	38.04	456,408	14.55	5,325,369	169.81	17.0%	1,114,995	35.55	4,210,374	134.26	- 228,293	7.28	– $ 337,775	$10.77
Brockville	50,898	5.42	138,575	14.77	160,272	17.08	903,195	96.25	9.6%	278,202	29.65	624,993	66.60	– 124,945	13.31	– ‡	
Chatham	180,113	11.93	Total for L. I.		472,239	31.27	1,358,112	89.94	9.0%	.....	.....	1,358,112	89.94	–		–	.....
Fort William	1,043,750	51.03	1,058,240	51.75	1,149,636	56.22	8,286,522	405.21	40.5%	3,043,327	148.82	5,243,195	256.39	– 257,361	12.58	– ‡	
Galt	389,680	29.48	608,632	46.03	744,937	56.35	2,860,388	216.37	21.6%	616,651	46.65	2,243,737	169.72	– 445,339	33.69	– ‡	
Guelph	640,487	34.77	673,328	36.55	337,984	18.35	3,235,814	175.67	17.6%	1,016,162	55.17	2,219,652	120.50	– 338,000	18.35	– ‡	
Hamilton	3,663,809	30.48	1,121,421	9.33	1,102,275	9.17	19,050,233	158.48	15.8%	3,684,204	30.65	15,366,029	127.83	– 1,362,229	11.33	–	.....
Kingston	333,525	15.16	390,991	17.77	440,871	20.04	2,212,399	100.56	10.1%	550,256	25.01	1,662,143	75.55	– 142,232	6.46	– 160,181	7.28
Kitchener	818,057	26.22	715,472	30.36	178,868	7.59	3,414,379	144.86	14.5%	.....	.....	3,414,379	144.86	– 550,000	23.34	–	.....
London	1,951,689	31.80	1,799,444	29.32	584,804	9.53	12,456,652	202.97	20.3%	1,440,467	23.47	11,016,185	179.50	– 310,241	5.05	–	.....
Niagara Falls	443,406	28.77	693,178	44.98	462,119	29.99	2,279,171	147.90	14.8%	.....	.....	2,279,171	147.90	– 753,786	48.91	–	.....
North Bay	232,187	19.73	175,114	14.86	282,478	24.00	1,025,103	87.09	8.7%	.....	.....	1,025,103	87.09	– 37,723	3.20	–	.....
Oshawa	240,671	17,17	403,968	28.81	322,166	22.98	1,696,474	121.00	12.1%	3,632	.26	1,692,842	120.74	– 326,905	23.32	–	.....
Ottawa	4,581,706	39.43	Total for L. I.		5,434,201	46.67	23,116,629	198.94	19.9%	5,577,667	48.00	17,538,962	150.94	– 740,781	6.38	– ‡	
Owen Sound	49,000	3.96	221,062	17.89	221,629	17.93	1,224,003	99.03	9.9%	553,879	44.81	670,124	54.22	– 34,472	2.79	– 79,249	6.41
Peterborough	576,718	26.69	437,005	20.23	368,866	17.07	3,765,990	174.31	17.4%	1,065,164	49.30	2,700,826	125.00	– 111,128	5.14	– 217,866	10.08
Port Arthur	734,500	46.84	1,720,061	109.70	‡		7,670,362	489.18	48.9%	1,949,878	124.35	5,720,484	364.83	– 16,962	1.08	– 657,625	41.94
St. Catharines	465,637	21.97	1,173,836	55.39	425.915	20.10	5,026,075	237.19	23.7%	1,524,305	73.93	3,501,770	165.26	– 460,759	21.74	– 434,889	20.52
St. Thomas	193,845k	10.90	594,194	33.42	250,300	14.08	2,236,255	125.78	12.6%	54,687	3.07	2,181,568	122.71	– 90,279	5.08	– 3,496	.20
Sarnia	563,603	37.13	313,652	20.66	220,932	14.55	2,220,896	146.34	14.6%	9,322	.61	2,220,896	145.73	– 71,459	4.71	–	.....
Sault Ste. Marie	1,218,240	53.43	883,989	38.77	649,430	28.48	4,151,023	182.06	18.2%	813,483	35.68	3,337,540	146.38	- 270,000	11.84	– 189,472	8.31
Stratford	427,312	23.43	643,764	35.29	293,311	16.08	2,917,602	159.96	16.0%	957,550	52.50	1,960,052	107.46	– 350,000	19.19	– ‡	
Toronto	23,916,715	45.20	13,727,649	25.95	9,163,723	17.32	146,729,220	277.32	27.7%	31,179,037	58.93	115,550,183	218.39	–	.....	– 5,946,574	11.24
Windsor	2,858,000	67.85	1,495,815	35.51	997,203	23.68	8,811,333	209.20	20.9%	96,890	2.30	8,714,443	206.90	– 624,000	14.81	–	.....
Woodstock	124,306	12.19	249,792	24.49	198,505	19.46	1,449,842	142.14	14.2%	392,709	38.50	1,057,133	103.64	–		– 66,286	6.50
York Township ‖	2,300,724k	38.21	2,368,698	39.34	87,590	1.45	6,248,914	103.79	10.4%	.....	.....	6,248,914	103.79	– 1,754,804	29.14	–	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

k Separate Schools omitted.

‡ Reports from municipality do not segregate this item.

‖ "Standards" not applicable to rural municipalities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
Belleville	$ 226,206	.....	.....	$40,000	$ 47,629g	$ 313,835	$25.49	$ 94,444	$ 219,391	$17.82	$ 14,533 S			$ 9,173gD
Brantford	888,466	$ 398,750	$ 456,250	221,692	.....	1,965,158	62.66	287,147	1,678,011	53.51	1,538 S	$ 8,764 S	$13,017 D	
Brockville	75,974	125,828	.....	.....	.....	201,802	21.50	82,733	119,069	12.69	1,425 S	14,588 S	.....	2,629gS
Chatham	122,126	247,142	.....	.....	.....	369,268	24.45	.....	369,268	24.45	2,736 D	11,727 S	.....	.....
Fort William	1,426,228	290,762	1,317,000	.....	377,500t	3,411,490	166.82	1,301,828	2,109,662	103.16	4,531 S	35,464 S	70,138 D	2,143tS
Galt	262,091	387,565	.....	.....	.....	649,656	49.14	147,753	501,903	37.97	7,411 S	9,072 D	.....	.....
Guelph	421,514	186,159	154,199	.....	193,000g	954,872	51.84	282,044	672,828	36.54	7,621 S	3,328 S	?	14,679gS
Hamilton	3,305,862	1,489,920	.....	800,000	.....	5,595,783	46.55	1,287,523	4,308,260	35.84	155,659 S	25,005 D	.....	.....
Kingston	88,900	263,842x	.....	.....	290,000gx	642,742	29.22	74,177	568,565	25.84	1,266 S	39,237 S		9,172gS
Kitchener	373,643	463,290	251,542	127,440	.....	1,215,915	51.59	.....	1,215,915	51.59	19,444 S	†	2,065 S	.....
London	1,593,554	1,045,575	1,381,115	691,844	.....	4,712,089	76.78	622,945	4,089,144	66.63	9,349 S	25,506 D	18,228 D	.....
Niagara Falls	78,962	327,270	.....	75,660	.....	481,892	31.27	.....	481,892	31.27	14,615 S	†	.....	.....
North Bay	119,172	.....	.....	.....	.....	119,172	10.13	.....	119,172	10.13	7,761 S	.....	.....	.....
Oshawa	499,996	.....	.....	?	.....	499,996	35.66	.....	499,996	35.66	8,323 S	.....	.....	.....
Ottawa	3,727,851	980,000	.....	750,000	.....	5,457,851	46.97	870,100	4,587,751	39.48	29,952 S	48,980 S	.....	.....
Owen Sound	181,000	141,000	.....	.....	70,000g	392,000	31.72	248,638	143,362	11.60	2,774 S	8,683 S		3,624gS
Peterborough	994,200	270,000	.....	.....	.....	1,264,200	58.51	300,591	963,709	44.60	7,506 S	16,623 S	.....	†
Port Arthur	1,639,778	444,333	718,594	.....	255,655t	3,058,360	195.05	764,372	2,293,988	146.30	22,408 S	52,608 S	13,152 S	15,730tD
St. Catharines	615,771	203,719	688,5396	139,905	61,798g	1,709,733	80.69	266,227	1,443,506	68.13	29,914 S	†	.....	†
St, Thomas	478,592	186,071	110,323	.....	100,394g	875,379	49.23	10,573	864,806	48.64	3,231 D	3,654 S	13,749 D	10,598gS
Sarnia	452,921	258,907	.....	146,053	.....	857,881	56.51	.....	857,881	56.51	15,985 D	10,705 S	.....	.....
Sault Ste. Marie	689,601z	.....	.....	.....	.....	689,601	30.26	114,252	575,349	25.23	16,669zS		.....	.....
Stratford	310,096	362,000	.....	.....	.....	672,096	36.85	170,691	501,405	27.49	6,500 S	† D	.....	.....
Toronto	17,388,403	17,625,651	25,974,911	815,000	2,654,2988	64,458,263	121.83	7,313,123	57,145,140	108.01	553,549 S	?	?	68,4978D
Windsor	607,835	892,317	.....	916,164	.....	2,416,316	57.37	24,820	2,391,496	56.78	†	†	.....	.....
Woodstock	174,487	67,386	.....	144,000	.....	385,873	37.83	115,792	270,081	26.48	6,812 S	2,021 S	.....	.....
York Township	741,588	188,800	.....	445,000	.....	1,375,388	22.84	.....	1,375,388	22.84	67,252 D	.....	.....	.....

g Gas.
t Telephones.
x Approximate.
z Electric L. & P. and Water Works.
6 Hydro Radial.
8 Exhibition Buildings: Debt, $2,238,690. Deficit, $48,316. Abattoir: Debt, $415,608; Deficit, $20,181.
9 Guelph Jct. Ry.
† Actual figures not available.
D Deficit.
S. Surplus.

§ These figures are as reported by the municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			ACCUMULATED TAX ARREARS	
	Dominion Census		Citys Report						SCHOOL ADMINISTRATION ¶	MUNICIPAL	COMBINED TOTAL		
	1911	1921	1922	1921	Amount	Per Capita	Amount	Per Capita			Per Capita	Amount	Per Capita
QUEBEC.													
Hull	18,222	24,117	34,655	6.2	$1,904,477	$ 54.95	$17,507,820	$ 505	$ 179,118	$ 270,119	$12.96	$ 197,864v	$ 5.71
Lachine	11,688	15,404	15,600	4.7	2,866,485	183.75	16,085,171	1,031	178,708	377,479	35.65	240,552v	15.42
Levis (Apr. 30/23)	8,703	10,470	10,300	3.5	540,469	52.47	5,010,000	486	15,029	91,190	10.31	42,800v	4.16
Montreal	490,504	618,506	710,800	50.2	‡		709,324,469	998	6,147,060	12,477,468	26.20	9,856,259	13.87
Outremont (Oct. 31/22)	4,820	13,249	14,500	1.5	4,058,126	279.87	24,682,815	1,702	169,843	418,067	40.54	228,866	15.78
Quebec (Apr. 30/23)	78,710	95,193	115,000	8.8	‡		88,576,159	770	691,953	1,703,927	20.83	1,140,759	9.91
Shawinigan Falls (Apr. 30/23)	4,265	10,625	10,513	1.5	1,696,909	161.46	16,525,226	1,572	125,309	227,437	33.56	38,160v	3.63
Sherbrooke	16,405	23,515	24,007	4.8	2,341,416	97.52	25,742,715	1,072	164,579*	436,578	25.04	255,640	10.65
St. Hyacinthe	9,797	10,859	11,349	1.7	1,143,161	100.72	5,258,828	463	42,728	106,686	13.16	160,542v	14.15
Three Rivers	13,691	22,367	26,000	4.0	4,339,949	166.92	22,371,125	860	209,031	532,909	28.54	341,056	13.12
Verdun (Oct. 31/22)	11,629	25,001	28,566	2.2	3,675,464	128.66	20,452,720	716	238,531*	371,198	21.35	107,000xv	3.75
Westmount (Oct. 31/22)	14,579	17,593	19,000	1.5	4,143,111	218.06	50,082,850	2,636	339,379	746,576	57.15	257,440	13.55
NEW BRUNSWICK.													
Moncton	11,345	17,488	20,000	2.6	1,670,781	83.54	23,894,709	1,195	m	516,198	25.81	162,222	8.11
Saint John	42,511	47,166	50,000	14.3	‡		54,079,300	1,082	m	1,722,146	34.24	365,957	7.32
NOVA SCOTIA.													
Amherst	8,973	9,998	9,000	3.9	456,643	50.74	4,999,670	555	m	199,996	22.23	45,929	5.10
Glace Bay	16,562	17,007	ϑ	9.7	732,214ϑ	43.05	4,660,380	275	m	267,156x	15.71	84,103	4.94
Halifax	46,619	58,372	60,000	6.7	6,350,168	105.84	59,639,735	994	m	1,971,523	32.86	?	
Sydney	17,723	22,545	25,000	5.8	1,200,000	48.00	12,608,619	504	m	478,535	19.14	183,500	7.34
PRINCE EDWARD ISLAND.													
Charlottetown	11,203	12,347	12,337	10.9	818,502	66.33	6,258,968	507	m	130,410	10.57	12,169	.99

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER. $1,000 PER CAPITA

m Included in municipal taxes.
x Receipts.
v Schools omitted.
x Approximate.
ϑ Unable to obtain satisfactory report.
* Estimated.
‡ Reports from municipality do not segregate this item.
¶ For details and explanation re Schools see page 20.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Pubic Utilities—following page). SCHOOLS ¶ Amount	SCHOOLS ¶ Per Capita	LOCAL IMPPROVEMENTS Ratepayer's Share Amount	Ratepayer's Share Per Capita	City's Share Amount	City's Share Per Capita	TOTAL GROSS DEBENTURE DEBT (b) (Including School Districts) ¶ Amount	TOTAL GROSS DEBENTURE DEBT (b) (Including School Districts) ¶ Per Capita	RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND (Including School Districts) ¶ Amount	TOTAL SINKING FUNDS ON HAND (Including School Districts) ¶ Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) ¶ Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds) ¶ Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans and Bank Overdrafts) Amount	FLOATING DEBT (Treasury Notes, Bank Loans and Bank Overdrafts) Per Capita	LOCAL IMPROVEMENTS SINKING FUNDS (Ratepayers share only) Amount	LOCAL IMPROVEMENTS SINKING FUNDS (Ratepayers share only) Per Capita
QUEBEC.																	
Hull	$ 331,756	$ 9.57	$ 837,300	$24.16	.....		$ 2,984,781	$ 86.13	8.6%	$ 226,567	$ 6.54	$ 2,758,214	$ 79.59	– $412,300v	$11.90	– $113,253	$3.27
Lachine	984,000	63.07	.....		.....		3,753,800	240.63	24.1%	220,737	14.15	3,533,063	226.48	– 102,981v	6.60	–	
Levis (Apr. 30/23)	27,500	2.67	.....		.....		1,012,895	98.34	9.8%	5,534	.54	1,007,361	97.80	– 41,591v	4.04	–	
Montreal	24,280,392	34.16	11,500,000	16.18	.....		164,101,015	230.87	23.1%	9,069,922	12.76	155,031,093	218.11	– 5,250,0001	7.39	–	
Outremont (Oct. 31/22)	983,000	67.79	1,750,501	120.72	‡		4,583,000	316.07	31.6%	524,874	36.20	4,058,126	279.87	– 12.723v	.88	– 274,298	18.92
Quebec (Apr. 30/23)	3,572,500	31.07	.....		$11,887,517	$103.37	20,335,017	176.83	17.7%	823,108	7.16	19,511,909	169.67	– 475,680	4.14	– ‡	
Shawingan Falls (Ap. 30/23)	568,300	54.07	.....		.....		2,061,000	196.10	19.6%	118,256	11.25	1,942,744	184.85	– v		–	
Sherbrooke	505,000	21.03	484,746	20.19	484,746	20.19	5,126,000	213.50	21.3%	870,291	36.25	4,255,709	177.25	– 200,000v	8.33	– 216,798*	9.02
St. Hyacinthe	166,660	14.68	84,489	7.44	‡		1,626,074	143.26	14.3%	15,262	1.34	1,610,810	141.92	– ?		–	
Three Rivers	1,116,800	42.95	Total for L. I.		1,543,400	59.36	5,869,300	225.74	22.6%	638,411	24.55	5,230,889	201.19	– 255,941	9.84	– ‡	
Verdun (Oct. 31/22)	1,290,500	45.17	138,000x	4.83	622,675x	21.79	4,828,500	169.02	16.9%	55,238	1.93	4,773,262	167.09	– 248,730v	8.71	–	
Westmount (Oct. 31/22)	802,507	42.24	923,853	48.62	1,730,461	91.08	6,012,1742	316.43	31.6%	1,306,583	68.77	4,705,591	247.66	– 175,193	9.22	– ‡	
NEW BRUNSWICK.																	
Moncton	582,500	29.13	.....		.....		2,997,999	149.90	15.0%	357,038	17.85	2,640,961	132.05	– 128,681	6.43	–	
Saint John	903,500	18.07	15,967	.32	15,967	.32	7,373,077	147.46	14.7%	1,960,279	39.20	5,412,798	108.26	– 299,970	6.00	– ‡	
NOVA SCOTIA.																	
Amherst	174,850	19.43	.....		361,000	40.11	1,023,500	113.72	11.4%	338,388	37.60	685,112	76.12	– 52,954	5.88	–	
Glace Bay	409,5509	24.08	9		9		1,146,350	67.40	6.7%	113,589	6.68	1,032,761	60.72	– 153,968	9.05	– 9	
Halifax	2,214,086o	36.90	430,000	7.17	5,700,000x	95.00	10,410,216	173.50	17.3%	1,473,873	24.56	8,936,343	148.94	– 200,000x	3.33	– ‡	
Sydney	493,000	19.72	‡		‡		2,369,000	94.76	9.5%	687,000	27.48	1,682,000	67.28	– 93,000	3.72	– ‡	
PRINCE EDWARD ISLAND.																	
Charlottetown	60,500	4.90	.....		456,100	36.96	1,092,100	88.50	8.8%	185,205	15.01	906,895	73.49	–		–	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

(c) STANDARD RELATION DEBT TO STANDARD ASSESSMENT—20%.

j Year 1923.
o Public Schools only.
v Schools omitted.

x Approximate.
‡ Reports from municipality do not segregate this item.
* Estimated.

¶ For details and explanation re SCHOOLS see page 20.
1 Treasury bills only.
2 Includes $682,000 unissued.
9 Unable to obtain satisfactory report.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶					
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR§ (After deduction of operation, depreciation, debt retirement and interest charges)							
	Water Works	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Others	Catholic or Protestant	Assessment for Taxation	Taxes Levied	Debenture Debt	Sinking Funds	Net Debenture Debt
QUEBEC															
Hull	$ 865,274	.....	$ 865,274	$24.97	$ 11,537	$ 853,737	$24.64	$17,202 S	.....	C.	$16,841,018	$ 168,410	$ 331,756	$20,874	$ 310,882
										P.	1,189,740	10,708	.....	.....	.....
Lachine	484,793	$ 227,323[8]	712,116	45.65	45,538	666,578	42.73	‡	‡	C.	3,711,158	38,966	219,000	8,368	210,632
										C.	7,931,080	87,242	490,000	25,714	464,286
										P.	5,000,000	52,500*	275,000	5,575	269,425
Levis (Apr. 30/23)	466,947	.....	466,947	45.33	55	466,892	45.33	2,800 S	.....	C.[n]	3,882,725[l]	13,318*	27,500	.....	27,500
										P.	285,110	1,711	.....	.....	.....
Montreal	‡	‡	‡		‡	‡		‡	‡	C.[n]	458,963,360[l]	3,927,203	16,933,992	725,352	16,208,640
										P.[q]	161,680,031[x]	2,219,857	7,346,400	952,426	6,393,974
Outremont (Oct. 31/22)	.....	.....	.....		.....	.....		.....	.....	C.	9,000,000	48,000	283,000	95,000	188,000
										C.	13,000,000[x]	80,000*	450,000	14,976	435,024
										P.	5,700,000	41,843*	250,000	9,100	240,900
Quebec (Apr. 30/23)	4,350,000	525,000[h]	4,875,000	42.39	‡	‡		‡	.....	C.	81,000,000	642,000	3,442,500	198,924	3,243,576
										P.	6,244,112	49,953	130,000	25,761	104,239
Shawinigan Falls (Apr. 30/23)	264,730	.....	264,730	25.19	18,895	245,835	23.39	? D	.. ..	C.	16,338,176	114,367	503,300	34,000	469,300
										P.[i]	191,650	10,942	65,000	8,669	56,331
Sherbrooke	642,852	1,684,048[8g]	2,326,900	96.91	412,607	1,914,293	79.73	18,688 S	$65,583[8g]S	C.	18,599,000	112,579	320,000	.....	320,000
										P.	5,253,899[l]	52,000*	185,000	24,087	160,913
St. Hyacinthe	467,649	.....	467,649	41.20	.....	467,649	41.20	16,372 S	.....	C.	4,119,527	41,120	162,660	.....	162,660
										P.	160,850	1,608*	4,000	.....	4,000
Three Rivers	688,300	346,426[6]	1,034,726	39.80	143,786	890,940	34.27	‡	‡	C. & P.	21,827,025	209,031	1,116,806	23,209	1,093,591
Verdun (Oct. 31/22)	539,209	578,588[3]	1,117,798	39.12	20,000[x]	1,097,798[x]	38.42	33,000[x]S	3,000[3x]S	C.	15,999,750	188,135	838,500	3,292	835,208
										P.[l]	6,323,043	50,396*	452,000	1,946	451,054
Westmount (Oct. 31/22)	.....	675,000[8]	675,000	35.53	112,520	562,480	29.60	.....	9,677[8]S	C.	8,007,675	48,046	175,000	15,732	159,268
										P.[i]	41,620,000[x]	291,333	627,507	.....	627,507
NEW BRUNSWICK															
Moncton	1,127,499	.....	1,127,499	56.37	157,319	970,180	48.51	18,067 S	.....						
Saint John	2,491,804	1,440,415[5]	3,932,220	78.64	‡	‡		2,785[7]S	‡						
NOVA SCOTIA															
Amherst	333,500	.....	333,500	37.05	105,031	228,469	25.38	‡	.....						
Glace Bay (1921)[9]	225,000	94,400[8]	319,400	18.78	18,826	300,547	17.67	?	?						
Halifax	2,023,681	750,000[5]	2,773,681	46.23	187,506	2,586,175	43.10	‡	.....						
Sydney	658,000	.....	658,000	26.32	176,000	482,000	19.28	3,500 S	.....						
PRINCE EDWARD ISLAND															
Charlottetown	112,000	.....	112,000	9.08	23,607*	88,393	7.16	2,457 S	.....						

¶ School Taxes, Debts and Sinking Funds included with municipal figures only in order to make possible a general comparison with cities of other provinces. In some cases neither fiscal year nor boundaries of school and municipal district coincide and they are usually under entirely separate administrations.

§ These figures are as reported by the municipalities. It was impossible to check them in all cases. Until Public Utility accounting and administration become more nearly standardized the best information leaves much to be desired.

g Gas.
h Housing.
i June 30, 1923.
j Year 1923.
l June 30, 1921.
n June 30, 1922.
q Oct. 1, 1922.
x Approximate.
‡ Reports from municipality do not segregate this item.
D. Deficit.
S. Surplus.
[3] Debt—E. L. & P. $178,588, Housing $400,000.
[5] Harbour $1,387,159, Housing $53,256.
[6] Ferries $100,000, Exhibition $167,400.
[7] Approximate. Includes sewerage.
[8] E. L. & P.
[9] Unable to obtain satisfactory report.
* Estimated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS		TAX SALE LANDS OR CERTIFICATES HELD BY CITY"	
	Dominion Census		Town's Rep't										
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA													
Cranbrook**	3,090	2,725	2,725[1]	‡		$1,210,200	444	$ 64,542	$23.69	$ 16,771	$ 6.15	?	
Fernie	3,146	4,343	4,343	$159,785	$36.78	1,533,937	353	70,753	16.29	15,329	3.53	$ 8,660	$ 1.99
Kamloops	3,772	4,501	4,500	287,914	63.98	3,108,188	691	133,001	29.55	37,666	8.37	31,732	7.05
Kelowna	1,667	2,520	2,800[1]	175,459	62.65	2,343,728	837	97,695	34.89	18,323	6.54	19,184	6.85
Nanaimo**	8,306	9,088	8,900[1]	‡		2,306,298	259	108,395	12.18	71,137	7.99	?	
Nelson	4,476	5,230	5,300	99,603	18.79	2,040,990[9]	385	121,418	22.90	22,189	4.18	34,187	6.45
North Vancouver	?	7,652	7,700[1]	1,625,021	211.04	8,540,478	1,109	335,240	43.51	155,768	20.23	557,763	72.44
Port Coquitlam	.....	2,148	2,148	407,438	190.07	2,254,086	1,049	71,798	33.42	36,610	17.04	249,771	116.27
Prince George	.....	2,053	2,500	‡		1,819,416	728	68,370	27.35	99,437	39.77	31,279	12.51
Prince Rupert	4,184	6,393	6,300	1,098,034	174.26	8,465,941	1,344	328,833	52.19	177,083	28.10	56,946	9.04
Revelstoke	3,017	2,782	3,100*	188,080	60.65	1,801,250	581	79,265	25.56	23,357	7.53	6,624	2.14
Rossland**	2,826	2,097	2,100[1]	25,574	12.18	1,148,157	547	32,399	15.43	14,334	6.82	?	
Trail	1,460	3,020	3,600*	160,471	44.75	1,296,778	360	73,521	20.42	8,614	2.39	2,076	.58
Vernon	2,671	3,685	4,000	236,554	59.14	2,951,790	738	146,378	36.59	82,887	20.72	30,127	7.53
ALBERTA													
Drumheller	.....	2,499	2,500	60,999	24.40	1,021,397	409	94,063	37.63	46,535	18.61	.....	.....
Red Deer	2,118	2,328	2,500	233,559	93.42	1,645,765	658	135,930	54.37	147,144	58.86	105,968	42.39
Wetaskiwin	2,411	2,061	2,500	221,044	88.42	2,200,777	880	122,208	48.88	93,530	37.41	27,430	10.97
SASKATCHEWAN													
Estevan	1,981	2,290	2,500	269,849	107.93	2,258,989	904	105,061	42.02	58,634	23.45	192,261	76.90
Kamsack	473	2,002	2,002	65,479	32.70	1,301,660	650	69,745	34.84	34,807	17.39	33,453	16.71
Melville	1,816	2,808	3,000	268,231	89.41	2,071,829	691	113,853	37.95	118,512	39.50	101,141	33.71
North Battleford	2,105	4,108	4,400*	595,076	135.20	3,845,810[x]	874	199,890	45.42	174,565	39.66	370,508	84.18
Prince Albert	6,254	7,558	7,500	2,815,932	375.36	6,271,395	836	298,036	39.73	122,991	16.39	603,391	80.43
Swift Current	1,852	3,518	3,500	613,133	175.17	2,369,000	677	151,038	43.15	22,329	6.38	763,420	218.11
Weyburn	2,210	3,193	3,700*	439,893	118.86	4,201,639	1,135	241,540	65.26	118,828	32.11	620,682	167.71
Yorkton	2,309	5,151	5,500	436,104	79.29	5,217,110	948	224,710	40.86	151,378[3]	27.52	127,884	23.25
MANITOBA													
Dauphin**	2,815	3,885	3,908	291,984	74.71	2,842,826	727	133,975	34.28	55,351	14.16	33,471[2]	8.56
Portage la Prairie	5,892	6,766	6,720	352,103	52.39	7,118,669	1,059	241,342	35.91	147,112	21.89	14,961[2]	2.22
Selkirk	2,977	3,726	3,720[1]	374,884	100.77	2,929,925	788	87,950	23.64	63,035	16.94	110,520	29.71
Transcona	.....	4,185	4,600*	‡		3,695,920	803	189,865	41.27	205,973	44.78	532,363	115.73

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,0000, $750 PER CAPITA.

* Estimated.
x Approximate.
‡ Reports from municipality do not segregate this item.
[9] 50% ($1,488,340) of value of Improvements taxed for Schools only.

** Unable to elicit a reply from municipality. Figures herein supplied by Government reports.

[1] Government Report.
[2] Tax Sale Certificates only.
[3] Reserve against this, $137,624.

" Shown here with the object of indicating the municipality's position with regard to uncollected taxes. These amounts in many cases would not realize their face value if liquidated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page)					RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)	
	SCHOOLS High and Public	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA												
Cranbrook**	$ 59,753	.....	.....	$433,519	$159.09	21.2%	$ 34,912	$12.81	$398,607	$146.28	$21,840	$8.02
Fernie	77,000	.....	.....	421,921	97.82	13.0%	136,695	31.47	288,226	66.35	.....	
Kamloops	116,500	$ 334	$ 166	1,286,150	285.78	38.1%	291,432	64.75	994,718	221.03	10,000	2.22
Kelowna	61,500	47,309	.....	552,609	197.12	26.3%	153,735	54.90	398,274	142.22	8,363	2.99
Nanaimo**	53,400	Total for L. I.	288,025	1,002,925	112.69	15.0%	298,056	33.49	704,869	79.20	20,000	2.25
Nelson	75,000	.....	12,582	667,582	125.91	16.8%	370,883	69.95	296,699	55.96	.....	
North Vancouver	430,030	Total for L. I.	983,135	3,098,034	402.34	53.6%	665,238	86.39	2,432,796	315.95	359,000	46.62
Port Coquitlam	42,413	.....	.....	582,200	271.60	36.3%	66,112	30.84	516,088	240.76	47,000	21.88
Prince George	47,000	.....	.....	426,000	170.40	22.7%	84,177	33.67	341,823	136.73	37,101	14.84
Prince Rupert	202,334	757,058	‡	2,051,668	325.60	43.4%	42,025	6.67	2,009,643	318.93	130,000	20.63
Revelstoke	42,000	Total for L. I.	144,000	556,800	179.57	24.0%	156,850	50.59	399,950	128.98	.....	
Rossland**	30,000	.....	.....	177,500	84.52	11.3%	123,936	59.01	53,574	25.51	54,108	25.77
Trail	103,500	42,734	22,766	341,400	94.83	12.6%	54,446	15.13	286,954	79.70	21,600	6.00
Vernon	42,500	Total for L. I.	223,963	926,963	231.74	30.9%	368,897	92.22	558,066	139.52	.....	
ALBERTA												
Drumheller	41,000	.....	.....	95,028	38.01	5.1%	.....		95,028	38.01	21,582	8.63
Red Deer	35,499	70,050	51,435	300,575	120.23	16.0%	.....		300,575	120.23	134,800	5.38
Wetaskiwin	67,383	77,268	‡	542,078	216.83	28.9%	.....		542,078	216.83	15,164	6.06
SASKATCHEWAN												
Estevan	70,815	59,836	18,111	448,989	179.59	24.0%	.....		448,989	179.59	26,688	10.67
Kamsack	44,404	38,436	10,726	191,616	95.71	12.8%	.....		191,616	95.71	26,368	13.17
Melville	59,589	‡	‡	405,249[4]	135.08	18.0%	15,031	5.01	390,218	130.07	65,940	21.98
North Battleford	155,000	Total for L. I.	248,831	1,097,284	249.30	33.2%	149,208	33.90	948,076	215.40	117,400	26.67
Prince Albert	281,061	Total for L. I.	756,981	3,861,217	514.70	68.6%	241,019	32.13	3,620,198	482.57	239,734	31.96
Swift Current	259,000	.....	.....	1,479,523[4]	422.70	56.4%	53,536	15.30	1,425,987	407.40	422,235	120.63
Weyburn	215,810	58,960	.....	970,729	262.29	35.0%	139,390	37.66	831,339	224.63	65,437	17.68
Yorkton	216,211	80,129	20,033	910,489	165.54	22.1%	.....		910,489	165.54	151,500	27.54
MANITOBA												
Dauphin**	37,000x	?	?	678,430	173.59	23.1%	6,000	1.53	672,430	172.06	?	
Portage la Prairie	161,475	Total for L. I.	93,700	1,159,251	172.50	23.0%	301,913	44.93	857,338	127.57	126,158	18.77
Selkirk	37,810	123,590	.....	510,989	137.35	18.3%	10,951	2.94	500,038	134.41	.....	
Transcona	89,000[8]	‡	‡	1,034,434	224.88	30.0%	55,042	11.97	979,392	212.91	59,323	12.90

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

** Unable to elicit a reply from municipality.
Figures herein supplied by Government reports.
x Approximate.

‡ Reports from municipality do not segregate this item.
[4] Includes matured, but unpaid, debentures.
[8] School District and Municipal boundaries not identical.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	Gross Total Amount	Gross Total Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Cranbrook**	$ 171,505	$ 60,000	$ 15,000	.....	$ 246,505	$ 90.46	‡	‡		$ 1,447 D	$3,727 S	.....
Fernie	119,000	74,000	.....	.....	193,000y	44.43	$ 64,559	$ 128,441	$ 29.57	9,479 S	2,162 S	.....
Kamloops	303,500	550,500	71,150	.....	925,150	205.57	218,346	706,804	157.05	9,481 D	14,483 S	.....
Kelowna	240,500z	.....	31,200	.....	271,700	97.02	48,885	222,815	79.57	6,716zS	.....	.....
Nanaimo**	317,500	.....	53,000	.....	370,500	41.63	‡	‡	41.63	6,462 D	.....	.....
Nelson	7,500	300,000	24,000	131,000s	462,500	87.23	265,404	197,096	37.17	26,311 S	27,441 S	$8,025sD
North Vancouver	538,009	.....	80,700	281,000f	899,700	116.84	91,925	807,775	104.91	18,861 D	.....	19,387fS
Port Coquitlam	100,000	.....	15,700	.....	115,700	53.97	7,050	108,650	50.69	5,700xD	.....	.....
Prince George	129,000	79,000	71,500	.....	279,500	111.80	‡	‡		10,944 D	† D	.....
Prince Rupert	467,260	264,006	114,000	74,143t	919,409	145.91	7,800	911,609	144.67	13,785 D	4,999 S	7,960tS
Revelstoke	75,000	215,000	.....	.....	290,000	93.53	78,130	211,870	68.33	5,167 S	1,237 S	.....
Rossland**	46,000	.....	.....	.....	46,000c	21.90	18,000x	28,000	13.33	1,255 S	.....	.....
Trail	133,900	.....	18,000	.....	151,900	42.18	25,412	126,483	35.13	3,812 S	.....	.....
Vernon	240,000	226,000	27,200	.....	493,200	123.30	171,688	321,512	80.38	3,799 D	1,603 S	.....
ALBERTA												
Drumheller	34,029	.....	.....	.....	34,029	13.61	.....	34,029	13.61	2,418 S	.....	.....
Red Deer	67,016	.....	.....	.....	67,016	26.81	.....	67,016	26.81	‡	.....	.....
Wetaskiwin	204,320w	61,673	.....	55,041g	321,034	128.41	.....	321,034	128.41	?	11,124) (S	.....
SASKATCHEWAN												
Estevan	121,690	57,449	.....	.....	179,140	71.66	.....	179,140	71.66	7,069 D	2,707 S	.....
Kamsack	68,138	57,999	.....	.....	126,137	63.01	.....	126,137	63.01	8,065 D	7,633 S	.....
Melville	75,264	56,223	.....	.....	131,487	43.83	9,500*	121,987	40.66	8,793 D	423 S	.....
North Battleford	189,000	184,000	.....	.....	393,000	89.29	40,000x	353,000	80.20	2,285 D	17,416 S	.....
Prince Albert	615,103	189,163	.....	.....	804,266	107.21	.....	804,266	107.21	† D	?	.....
Swift Current	545,310	304,819	.....	.....	850,129	242.88	37,275*	812,854	232.23	9,379 D	13,114 S	.....
Weyburn	308,096	158,363	.....	.....	466,460	126.04	75,014	391,446	105.77	8,570 D	12,027 S	.....
Yorkton	143,829	330,556	.....	.....	474,385	86.25	.....	474,385	86.25	12,818 D	6,776 S	1,244vD
MANITOBA												
Dauphin**	315,570	53,795	14,081	.....	383,446	98.14	3,000x	380,446	97.35	?	?	.....
Portage la Prairie	531,076	144,000	.....	.....	675,076	100.46	169,841	505,235	75.18	5,566 D	22,914 D	.....
Selkirk	75,419	9,000	40,735	.....	125,154	33.64	.....	125,154	33.64	1,207 D	5,714 S	.....
Transcona	404,090[7]	.....	176,344	.....	580,434[7]	126.18	‡	‡		† D	.....	.....

" Estimated.
‡ Reports from municipality do not segregate this item.
† Actual figures not available.
f Ferries.
g Gas.
t Telephone.
x Approximate.
y Includes sewers.
z E. L. & P. and W. W.
) (Includes Gas.
s Gas and Street Railway.
c $50,000 unsold, included last year, now omitted. Fate unknown.
[7] Includes liability on account G. W. Water District. Debt, $169,090. S. F. $6,990.
** Unable to elicit a reply from municipality. Figures herein supplied by Government reports.
§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.
S Surplus. D Deficit.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Alexandria	2,323	2,195	2,319	$ 45,425	$19.59	$ 569,497	$ 246	$ 38,903	$16.78	$ 17,398	$ 7.50
Almonte	2,452	2,426	2,343	52,465	22.39	1,213,067	518	42,955	18.33	2,643	1.13
Amherstburg	2,560	2,769	2,820	246,050	87.25	1,977,130	701	110,131	39.05	23,201	8.23
Arnprior	4,405	4,077	4,129	187,077	45.29	1,790,447	433	96,997	23.48	18,584	4.50
Aurora	1,901	2,307	2,317	71,107	30.68	1,374,900	593	55,992	24.16	8,459	3.65
Aylmer	2,102	2,194	2,251	106,345	47.24	1,215,334	540	55,670	24.73	1,698	.75
Barrie	6,420	6,936	6,888	344,939	50.05	3,976,490	577	175,049	25.40	35,312	5.12
Bowmanville	2,814	3,233	3,447	252,768	73.33	2,170,493	630	86,048	24.96	10,442	3.03
Bracebridge	2,776	2,451	2,517	72,450	28.78	1,021,697	406	48,950	19.44	21,204e	8.42
Brampton	3,412	4,527	4,407	533,314	121.01	3,692,890	838	189,473	42.99	11,647	2.64
Bridgeburg	1,770	2,401	2,163	200,010	92.46	2,074,776	959	74,692	34.53	2,195	1.01
Burlington	1,831	2,709	2,484	419,132	168.70	1,983,544	798	99,577	40.08	21,282	8.57
Campbellford	3,051	2,890	2,995	50,538	16.86	1,431,530	478	56,928	19.00	2,817	.94
Carlton Place	3,621	3,841	4,123	167,965	40.73	1,552,183	376	74,302	18.02	6,617e	1.60
Clinton	2,254	2,018	1,941	‡		812,940	419	37,409	19.27	1,206	.62
Cobalt	5,638	4,449	4,160	.....		2,379,023	572	76,560	18.40	28,187	6.77
Cobourg	5,074	5,327	5,459	278,409	50.98	2,813,220	515	114,636	20.99	22,004	4.03
Cochrane	1,715	3,306	2,868[3]	169,417	59.06	1,555,145	542	70,826	24.69	43,015e	15.00
Collingwood	7,090	5,882	6,237	341,384	54.72	4,330,061	694	184,769	29.62	31,533	5.05
Coppercliff	3,082	2,597	2,314	55,328	23.91	4,621,768	1,997	78,611	33.97	1,948	.84
Cornwall	6,598	7,419	7,853	206,345	26.27	3,149,210	401	156,169	19.88	21,861	2.78
Dundas	4,299	4,978	5,100	164,434	32.23	2,796,305	548	119,310	23.38	11,896	2.33
Dunnville	2,861	3,224	3,583	238,741	66.61	1,918,745	535	81,127	22.63	1,200	.33
Eastview	3,169	5,324	5,385	382,457	71.02	1,497,143	278	89,261	16.58	64,115[1]	11.91
Elmira	1,782	2,016	2,370	222,719	93.96	1,035,542	437	43,298	18.27	.....	
Ford City	.....	5,870	5,113	1,006,590	196.79	4,104,061	802	251,184	49.10	72,659	14.20
Fort Frances	1,611	3,109	2,818	452,265	160.49	3,555,125	1,262	117,269	41.61	85,826[2]e	30.45
Gananoque	3,804	3,694	3,469	48,480	13.97	1,634,793	471	90,602	26.11	13,171	3.80
Georgetown	1,583	2,061	2,098	82,550	39.35	930,265	443	40,704	19.40	8,133	3.88

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

‡ Reports from municipality do not segregate this item.
e Tax Arrears and Tax Sale Lands and Certificates combined.

[1] First installment not due till Nov. 15th.
[2] $41,000 owed by one firm.
[3] Year 1923.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)					RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)	
	SCHOOLS High and Public	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Alexandria	$ 532	Total for L. I.	$ 7,521	$103,602	$44.68	5.9%	.....		$103,602	$44.68	$ 6,500	$2.80
Almonte	2,406	$ 2,179	1,453	116,730	49.82	6.6%	32,161	13.73	84,569	36.09	677	.29
Amherstburg	88,169	Total for L. I.	146,803	281,036	99.66	13.3%	.....		281,036	99.66	40,000	14.18
Arnprior	7,764	.....	.....	317,138	76.78	10.2%	130,061	31.49	187,077	45.29	10,699	2.59
Aurora	.....	‡	‡	95,303	41.12	5.5%	.....		95,303	41.12	8,692	3.75
Aylmer	4,801	Total for L. I.	53,472	182,885	81.24	10.8	.....		182,885	81.24	16,525	7.34
Barrie	220,729	25,539	55,547	419,003	60.80	8.1%	.....		419,003	60.80	29,924	4.34
Bowmanville	6,500	Total for L. I.	119,915	394,461	114.43	15.2%	10,764	3.12	383,697	111.31	19,859	5.76
Bracebridge	5,636	28,954	9,477	138,895	55.17	7.4%	.....		138,895	55.17	6,000	2.38
Brampton	112,172	‡	‡	818,037	185.61	24.7	.....		818,037	185.61	.....	
Bridgeburg	106,936	1,500	1,638	231,384	106.97	14.2%	.....		231,384	106.97	.....	
Burlington	137,134	67,339	109,294	665,020	267.67	35.7%	.....		665,020	267.67	69,958	28.16
Campbellford	10,859	‡	‡	128,834	43.00	5.8%	.....		128,834	43.00	11,956	3.99
Carlton Place	115,874	Total for L. I.	52,090	434,974	105.48	14.1	.....		434,974	105.48	7,373	1.79
Clinton	21,317	‡	‡	161,198	83.03	11.1%	47,948	24.70	113,250	58.33	.....	
Cobalt	.....	.....	.....	.....		.....	.....		.....		.....	
Cobourg	98,555	Total for L. I.	5,255	308,950	56.57	7.6%	30,541	5.59	278,409	50.98	41,022	7.51
Cochrane	35,597	58,751	19,258*	425,000	148.16	19.8%	.....		425,000	148.16	20,315	7.08
Collingwood	28,185	40,093	20,046	401,256	64.32	8.6%	11,839	1.90	389,417	62.42	18,147	2.91
Copperclíff	55,328	.....	.....	55,328	23.91	3.2	.....		55,328	23.91	?	
Cornwall	80,025	‡	‡	287,985	36.66	4.9%	.....		287,985	36.66	.....	
Dundas	78,232	.....	.....	349,293	68.46	9.1%	4,513	.88	344,780	67.58	307,939	60.36
Dunnville	78,797	‡	‡	408,784	114.05	15.2%	.....		408,784	114.05	.....	
Eastview	27,663	‡	‡	391,886	72.77	9.7%	9,429	1.75	382,457	71.02	105,319	19.56
Elmira	12,364	92,716	56,047	284,021	119.83	16.0%	30,263	12.77	253,758	107.06	.....	
Ford City	195,049	Total for L. I.	701,496	1,441,083[4]	281.73	37.6%	.....		1,441,083[4]	281.73	361,845	70.74
Fort Frances	218,536	111,670	134,362	609,078	216.13	28.8	63,961	22.69	545,117	193.44	81,828	29.03
Gananoque	18,300	46,739	‡	309,729	89.26	11.9%	135,191	38.96	174,538	50.30	20,129	5.80
Georgetown	11,765	Total for L. I.	57,997	168,295	80.21	10.7%	27,032	12.88	141,263	67.33	37,158	17.71

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.
* Estimated.

[4] Also liable for proportion of debentures issued by Essex Border Utilities Commission.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	Gross Total Amount	Gross Total Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
Alexandria	$ 18,392	$ 39,785	.....	.....	$ 58,177	$ 25.09	.....	$ 58,177	$ 25.09	$ 378 D	$1,684 D	.....
Almonte	.....	54,702	.....	.....	54,702	23.35	22,598	32,104	13.70	.....	?	.....
Amherstburg	34,986	.....	.....	.....	34,986	12.41	.....	34,986	12.41	‡	.....	.....
Arnprior	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
Aurora	13,361	10,835	.....	.....	24,196	10.44	.....	24,196	10.44	231 D	1,103 D	.....
Aylmer	43,799	32,741	.....	.....	76,540	34.00	.....	76,540	34.00	530 S	1,465 S	.....
Barrie	45,584	28,480	.....	.....	74,064	10.75	.....	74,064	10.75	?	?	.....
Bowmanville	128,432*y*	6,085	.....	.....	134,517	39.02	3,588*r*	130,929	37.98	7,616 S	‡	.....
Bracebridge	29,528	36,917	.....	.....	66,445	26.39	.....	66,445	26.39	1,773 D	3,691 S	.....
Brampton	152,500	69,050	63,173	.....	284,723	64.60	.....	284,723	64.60	4,321 S	1,587 S	.....
Bridgeburg	31,374	.....	.....	.....	31,374	14.51	.....	31,374	14.51	?	.....	.....
Burlington	86,339	.....	.....	159,549*t*	245,888	98.97	.....	245,888	98.97	?	.....	.....
Campbellford	.....	78,296	.....	.....	78,296	26.14	.....	78,296	26.14	‡	928*x*S	.....
Carleton Place	202,620	64,389	.....	.....	267,009	64.75	.....	267,009	64.75	2,985 D	204 S	.....
Clinton	77,000	40,500	.....	.....	117,500	60.52	‡	‡		‡	‡	.....
Cobalt	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
Cobourg	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
Cochrane	69,515*y*	80,860	75,000	30,208*t*	255,583	89.10	.....	255,583	89.10	2,962 S	2,884 D	$1,212*t*S
Collingwood	23,202	24,831	.....	.....	48,033	7.70	.....	48,033	7.70	848 D	‡	.....
Coppercliff	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
Cornwall	81,640	.....	.....	.....	81,640	10.39	.....	81,640	10.39	?	.....	.....
Dundas	139,887	44,972	.....	.....	184,859	36.23	4,513	180,346	35.35	3,871 D	3,406 S	.....
Dunnville	109,723	60,320	.....	.....	170,043	47.44	.....	170,043	47.44	1,289 D	3,566 S	.....
Eastview	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
Elmira	31,449	17,093	12,760	.....	61,302	25.86	30,263	31,039	13.10	109 S	1,101 S	.....
Ford City	.....	63,000	371,493	.....	434,493	84.94	.....	434,493	84.94	?	?	.....
Fort Frances	72,241	10,000	.....	16,107*t*	98,349	34.90	5,497	92,852	32.95	669 S	?	3,207 S
Gananoque	205,419	.....	.....	.....	205,419	59.20	79,361	126,058	36.33	‡	.....	.....
Georgetown	68,652	17,093	.....	.....	85,745	40.87	27,032	58,713	27.98	‡	4,000 S	.....

x Approximate.
‡ Reports from municipality do not segregate this item.
r Street railway.
t Telephones.
y Sewers included.

D Deficit.
S Surplus.

§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Goderich	4,522	4,107	4,108	$195,944	$47.69	$ 2,473,612	$ 602	$106,547	$25.93	$ 32,961	$ 8.02
Grimsby	1,669	2,004	1,899	108,915	57.35	1,074,952	566	63,612	33.49	10,060	5.30
Halieybury, June 30/23	3,874	3,743	1,883[5]	109,188	57.97	932,370	495	87,346	46.38	37,788	20.07
Hanover	2,342	2,781	2,695	103,662	38.46	1,330,049	493	62,649	23.24	9,344	3.47
Hawkesbury	4,400	5,544	5,089	211,832	41.62	2,148,926	422	114,076	22.42	32,177	6.32
Hespeler	2,368	2,777	2,853	121,937	42.74	1,811,684	635	71,031	24.90	6,246	2.19
Huntsville	2,358	2,246	2,316	31,621	13.65	787,376	340	33,292	14.37	5,019	2.17
Ingersoll	4,763	5,150	5,253	497,348	94.64	3,180,275	605	139,359	26.52	11,748	2.24
Kenora	6,158	5,407	5,651	258,741	45.77	3,743,559	662	146,447	25.91	44,385	7.85
Kincardine	1,956	2,077	2,159	111,149	51.48	990,595	459	48,972	22.68	4,039	1.87
Leamington	2,652	3,675	3,864	426,336	110.29	2,639,070	683	94,590	24.47	11,000[2]	2.85
Lindsay	6,964	7,620	7,831	704,361	89.95	4,535,420	579	235,661	30.07	47,453	6.06
Listowel	2,289	2,477	2,429	205,464	84.57	1,499,968	617	59,959	24.68	5,197	2.14
Meaford	2,811	2,650	2,406	193,977	80.61	1,448,401	602	75,642	31.44	11,497	4.78
Merritton	?	2,544	2,589	54,608	21.09	1,795,167	693	68,337	26.39	.....	.....
Midland	4,663	7,016	7,022	410,315	58.43	4,610,799	657	180,361	25.68	24,527	3.49
Mimico	1,373	3,751	4,187	695,874	166.18	3,056,157	730	142,829	34.11	39,578	9.45
Napanee	2,807	3,038	2,992	190,274	63.59	1,791,254	599	73,441*	24.54	9,495	3.17
New Liskeard	2,108	2,268	1,991	159,572	80.13	1,297,842	652	63,259	31.77	16,000	8.04
Newmarket	2,996	3,626	3,327	139,751	41.99	2,261,580	680	92,510	27.80	6,300	1.89
New Toronto	686	2,669	2,947	544,486	184.76	2,949,980[3]	1,001	136,348	46.26	28,295	9.60
Oakville	2,372	3,298	3,286	618,592	188.24	2,421,012	737	127,799	38.89	23,977	7.30
Orangeville	2,340	2,187	2,503	44,473	17,77	1,199,446	479	53,092	21.21	4,167	1.66
Orillia	6,828	8,774	7,718	546,814	70.81	4,613,120	597	228,289	29.56	31,644	4.10
Paris	4,098	4,368	4,400	48,740	11.07	2,863,273	651	112,624	25.59	10,052	2.28
Parry Sound	3,429	3,546	3,454	170,399	49.33	1,873,989	543	82,979	24.02	32,302	9.35
Pembroke	5,626	7,875	8,370	334,940	39.99	4,529,218	541	219,133	26.16	126,653	15.12
Penetanguishene	3,568	4,037	3,920	127,126	32.43	1,492,202	381	78,566	20.04	40,248	10.27
Perth	3,588	3,790	3,710	246,910	66.54	2,188,900	590	99,815	26.90	7,085	1.91

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

* Estimated.
[2] Approximate.
[3] Year 1923.

[5] Town partially destroyed by fire, autumn, 1922. Now in process of rebuilding.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)					RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)	
	SCHOOLS High and Public	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Goderich	$ 18,663	$36,796	$24,531	$430,752	$104 85	14.0%	$ 29,363	$ 7.15	$401,389	$97.70	$47,000	$11.44
Grimsby	33,208	Total for L. I.	12,599	157,409	82.88	11.0%	.....		157,409	82.88	88,883	46.80
Haileybury (June 30/23)	48,533	.....	21,833	223,341	118.59	15.8%	.....		223,341	118.59	.....	
Hanover	22,108	14,156	‡	215,129	79.81	10.7%	.....		215,129	79.81	18,931	7.02
Hawkesbury	.....	50,496	34,673	606,362	119.15	15.9%	.....		606,362	119.15	24,997	4.91
Hespeler	69,165	Total for L. I.	11,773	230,082	80.64	10.8%	.....		230,082	80.64	29,160	10.22
Huntsville	9,194	‡	‡	59,601	25.73	3.4%	.....		59,601	25.73	.....	
Ingersoll	188,908	Total for L. I.	236,955	748,878	142.51	19.0%	80,168	15.26	668,710	127.25	32,812	6.24
Kenora	87,735	47,182	26,412	1,161,684	205.50	27.4%	226,028	39.98	935,656	165.52	104,858	18.55
Kincardine	15,613	Total for L. I.	10,880	251,581	116.51	15.6%	19,314	8.94	232,267	107.57	.....	
Leamington (May 11/23)	80,863	182,877	150,840	568,528	147.08	19.6%	.....		568,528	147.08	.....	
Lindsay	165,670	‡	454,382	946,432	120.76	16.1%	96,930	12.37	849,502	108.48	153,799	19.62
Listowel	32,629	‡	‡	354,393	145.87	19.4%	.....		354,393	145.87	8,014	3.30
Meaford	.....	4,060	.....	206,552	85.84	11.4%	.....		206,552	85.84	12,866	5.35
Merritton	27,441	.....	.....	58,449	22.57	3.0%	.....		58,449	22.57	.....	
Midland	131,016	24,316	79,516	686,732	97.79	13.0%	.....		686,732	97.79	.....	
Mimico	184,969	217,662	208,019	918,074	219.24	29.2%	.....		918,074	219.24	3,122	.75
Napanee	2,025	Total for L. I.	37,148	306,492	102.43	13.7%	.....		306,492	102.43	19,000	6.35
New Liskeard	52,244	59,529	14,913	221,669	111.32	14.8%	.....		221,669	111.32	6,000	3.01
Newmarket	33,068	‡	‡	182,304	54.78	7.3%	.....		182,304	54.78	162,916	48.97
New Toronto	151,989	154,000	45,696	1,061,635	360.24	48.0%	.....		1,061,635	360.24	30,000	10.18
Oakville (Sept. 30/23)	186,104	184,552	165,449	833,572	253.66	33.8%	1,464	.45	832,108	253.21	181,874	55.34
Orangeville	8,469	5,100	1,269	83,573	33.39	4.5%	2,774	1.11	80,799	32.28	735	.29
Orillia	47,738	‡	‡	1,050,020	135.98	18.1%	6,083	.79	1,043,937	135.19	151,475	19.62
Paris	40,000	Total for L. I.	24,142	201,893	45.87	6.1%	72,384	16.45	129,509	29.42	28,179	6.40
Parry Sound	55,567	Total for L. I.	18,576	461,439	133.59	17.8%	.....		461,439	133.59	9,200	2.66
Pembroke	103,213	68,993	85,519	602,431	71.93	9.6%	78,997	9.43	523,434	62.50	286,000	34.15
Penetanguishene	25,657	23,675	‡	174,082	44.41	5.9%	.....		174,082	44.41	99,526	25.39
Perth	37,068	52,673	95,764	452,075	121.83	16.2%	.....		452,075	121.83	28,252	7.61

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
Goderich	$ 29,707	$ 39,300	.....	$150,000u	$ 219,007	$ 53.31	$ 13,562	$ 205,445	$ 50.01	$ 760 S	$2,481 S	.....
Grimsby	48,494	.....	.....	.....	48,494	25.53	.....	48,494	25.53	? D	.....	.....
Haileybury (June 30/23)	93,083	.....	21,070	.....	114,153	60.62	.....	114,153	60.62	‡	.....	.....
Hanover	32,573	78,895	.....	.....	111,467	41.35	.....	111,467	41.35	526 D	12,397 S	.....
Hawkesbury	245,430	.....	149,100	.....	394,530	77.53	.....	394,530	77.53	3,068 S	.....	.....
Hespeler	79,267	28,879	.....	.....	108,145	37.90	.....	108,145	37.90	?	619 S	.....
Huntsville	12,210	15,770	.....	.....	27,980	12.08	.....	27,980	12.08	1,920 S	908 D	.....
Ingersoll	145,000	79,800	.....	.....	224,800	42.78	53,438	171,362	32.61	1,118 D	1,400 S	.....
Kenora	209,013	589,485	.....	31,236t	829,733	146.78	152,818	676,915	119.75	255 S	9,840 S	1,806tS
Kincardine	13,675u	60,010u	.....	50,000u	123,685	57.28	2,567t	121,118	56.09	‡	‡	.....
Leamington (May 11/23)	87,813	.....	50,000	4,380u	142,192	36.79	.....	142,192	36.79	1,000 S	.....	?
Lindsay	152,557	.....	.....	.....	152,557	19.47	7,416	145,141	18.53	?	.....	.....
Listowel	42,000u	32,000u	74,929	.....	148,929	61.30	.....	148,929	61.30	‡	‡	.....
Meaford	12,575	.....	.....	.....	12,575	5.23	.....	12,575	5.23	‡	.....	.....
Merritton	.....	3,841	.....	.....	3,841	1.48	.....	3,841	1.48	311 S	1,035 S	.....
Midland	143,177	79,421	53,818	.....	276,417	39.36	.....	276,417	39.36	†	†	.....
Mimico	182,366	39,834	.....	.....	222,200	53.06	.....	222,200	53.06	423 S	692 D	.....
Napanee	116,218	.....	.....	.....	116,218	38.84	.....	116,218	38.84	‡	.....	.....
New Liskeard	62,097	.....	.....	.....	62,097	31.19	.....	62,097	31.19	†	.....	.....
Newmarket	30,132	12,421	.....	.....	42,553	12.79	.....	42,553	12.79	? S	? S	.....
New Toronto	340,477	6,672	170,000t	.....	517,149	175.48	.....	517,149	175.48	5,097 S	‡	.....
Oakville	213,516z	.....	.....	.....	213,516	64.97	.....	213,516	64.97	?	?	.....
Orangeville	7,594	28,732	.....	.....	36,326	14.51	.....	36,326	14.51	‡	263 S	.....
Orillia	165,814	331,309	.....	.....	497,123	64.38	.....	497,123	64.38	‡	‡	.....
Paris	5,000	43,015	59,738	.....	107,753	24.48	26,984	80,769	18.35	‡	735 D	.....
Parry Sound	27,328	263,712	.....	.....	291,040	84.26	.....	291,040	84.26	327 S	662 S	.....
Pembroke	212,807	.....	.....	.....	212,807	25.41	24,313	188,494	22.51	3,223 D	.....	.....
Penetanguishene	24,318	22,638	.....	.....	46,956	11.98	.....	46,956	11.98	1,416 S	5,716 S	.....
Perth	94,710	110,455	.....	.....	205,165	55.29	.....	205,165	55.29	365 S	5,396 S	.....

† Actual figures not available.
‡ Reports from municipality do not segregate this item.
g Gas.
t Telephones.
u Railways.

x Approximate.
z E. L. and P. and W. W.

D Deficit.
S Surplus.

§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Petrolea	3,518	3,148	2,911	$134,225	$46.11	$ 1,591,920	$ 547	$ 88,100	$30.26	$ 21,895	$ 7.52
Picton	3,564	3,356	3,263	27,079	8.30	2,025,101	620	71,141	21.80	2,132	.65
Port Colborne	1,624	3,415	3,123	244,920	78.42	6,465,551	2,070	117,317	37.56	15,788	5.06
Port Hope	5,092	4,456	4,573	210,491	46.01	2,454,474	537	118,121	25.82	7,209	1.58
Prescott	2,801	2,636	2,723	54,794	20.12	1,664,390	611	64,105	23.54	43,350	15.92
Preston	3,883	5,423	5,547	446,855	80.53	3,307,561	596	147,447	26.57	16,977	3.06
Renfrew	3,846	4,906	4,963	377,452	76.01	3,471,649	699	154,386	31.09	18,417	3.71
Rockland	3,397	3,496	3,318	29,000	8.74	667,930	201	32,716	9.86	4,000	1.21
St. Mary's	3,388	3,847	4,039	353,110	87.40	2,570,620	636	86,774	21.48	6,748	1.67
Sandwich	2,302	4,415	4,922	1,414,213	287.22	6,316,708	1,283	256,757	52.15	75,891	15.41
Simcoe	3,227	3,953	3,951	582,123	147.34	2,707,570	685	112,536	28.48	2,421	.61
Smith's Falls	6,370	6,790	6,529	505,320	77.37	3,759,823	576	161,907	24.79	15,509	2.37
Strathroy	2,823	2,691	2,627	111,697	42.51	1,333,949	508	60,193	22.91	1,831	.70
Sturgeon Falls	2,199	4,125	3,892	291,873	74.98	2,401,933	617	87,479	22.47	56,820c	14.60
Sudbury	4,150	8,621	9,072	773,001	85.18	5,517,399	608	284,242	31.32	163,883c	18.06
Thorold	2,273	4,825	5,243	300,307	57.27	2,701,497	515	123,877	23.62	22,945	4.38
Tillsonburg	2,758	2,974	3,027	178,698	59.02	1,918,577	634	71,655	23.67	542	.18
Timmins	.....	3,843	5,500	211,535	38.46	2,738,220	498	111,457	20.26	14,806	2.69
Trenton	3,988	5,902	5,881	425,210	72.29	3,737,651	635	150,626	25.61	38,778c	6.59
Walkerton	2,601	2,344	2,354	124,302	52.80	881,253	374	53,542	22.74	11,126	4.73
Walkerville	3,302	7,059	7,303	1,624,320	222.37	11,376,747	1,557	445,465	60.98	46,982	6.43
Wallaceburg	3,438	4,006	3,921	273,898	69.85	2,133,802	544	117,168	29.88	20,178	5.15
Waterloo	4,359	5,883	5,976	267,914	44.82	4,830,012	808	166,801	27.91	814	.14
Welland	5,318	8,654	8,880	496,283	55.89	9,119,278	1,027	271,015	30.52	97,431	10.97
Weston	1,875	3,166	3,299	394,009	119.42	2,509,152	761	129,040	39.11	38,470	11.66
Whitby	2,248	2,800	4,131	364,003	88.09	1,960,914	475	82,936	20.07	36,097	8.74
Wingham	2,238	2,092	2,470	128,393	51.98	1,189,657	482	60,316	24.42	957	.39

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

c Tax Arrears and Tax Sale Lands and Certificates combined.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)					RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)	
	SCHOOLS High and Public	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Petrolea	$ 11,393	$31,294	$20,862	$245,785	$84.43	$11.3%	....		$245,785	$84.43	$14,465	$4.97
Picton	23,263	‡	‡	44,383	13.60	1.8%	....		44,383	13.60	.....	
Port Colborne	214,485	.....	.....	353,809	113.29	15.1%	.....		353,809	113.29	12,462	3.99
Port Hope	35,312	Total for L. I.	25,269	276,885	60.53	8.1%	5,707	1.25	271,178	59.28	5,000	1.09
Prescott	3,249	‡	‡	147,606	54.20	7.2%	16,524	6.06	131,082	48.14	.....	
Preston	109,394	Total for L. I.	173,236	678,615	122.29	16.3%	.....		678,615	122.29	57,363	10.34
Renfrew	35,998	154,995	‡	844,658	170.11	22.7%	.....		844,658	170.11	138,617	27.92
Rockland	5,000	.....	.....	47,000	14.16	1.9%	.....		47,000	14.16	2,500	.75
St. Mary's	97,884	Total for L. I.	33,502	475,512	117.69	15.7%	36,170	8.95	439,342	108.74	11,000	2.72
Sandwich	447,722	673,371	224,457	1,539,213[4]	312.61	41.7%	.....		1,539,213[4]	312.61	57,969	11.77
Simcoe	36,816	189,106	190,234	672,135	170.12	22.7%	....		672,135	170.12	105,411	26.68
Smith's Falls	88,872	103,363	‡	847,656	129.78	17.3%	. .. .		847,656	129.78	8,500	1.30
Strathroy	34,933	27,393	36,524	188,071	71.58	9.5%	.....		188,071	71.58	12,000	4.57
Sturgeon Falls	101,107[6]	‡	‡	411,434	105.70	14.1%	... .		411,434	105.70	59,485	15.28
Sudbury	240,342	133,450	189,615	1,221,363	134.59	17.9%	.....		1,221,363	134.59	66,673	7.35
Thorold	39,810	‡	‡	451,439	86.09	11.5%	.....		451,439	86.09	97,655	18.62
Tillsonburg	63,061[6]	38,136	12,712	259,642	85.76	11.4%	55,214	18.24	204,428	67.52	.....	
Timmins	41,285	‡	‡	311,823	56.69	7.6%	.....		311,823	56.69	26,723	4.86
Trenton	158,390	‡	‡	507,096	86.21	11.5%	.....		507,096	86.21	49,000	8.33
Walkerton	259	Total for L. I.	13,251	140,875	59.84	8.0%	7,848	3.33	133,027	56.51	10,000	4.25
Walkerville	895,532	256,649	43,422	2,395,968[4]	328.01	43.7%	....		2,395,968[4]	328.01	288,600[x]	39.51
Wallaceburg	97,241	Total for L. I.	109,005	524,296	133.70	17.8%	.....		524,296	133.70	144,827	36.93
Waterloo	15,747	Total for L. I.	173,336	511,497	85.57	11.4%	11,311	1.89	500,186	83.68	156,047	26.11
Welland	299,523	204,961	239,716	1,239,337	139.55	18.6%	382,189	43.03	857,148	96.52	118,391	13.33
Weston	136,140	‡	‡	457,715	138.73	18.5%	....		457,715	138.73	22,514	6.82
Whitby	87,965	‡	125,392	480,953	116.39	15.5%	....		480,953	116.39	138,718	33.57
Wingham	29,459	‡	‡	294,135	119.07	15.9%	36,211	14.66	257,924	104.41	1,471	.60

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.
[x] Approximate.
[4] Also liable for proportion of debentures issued by Essex Border Utilities Commission.
[6] Includes Separate Schools.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
Petrolea	$ 68,399	$ 43,161	.....	.....	$ 111,560	$ 38.32	.....	$ 111,560	$ 38.32	$ 3,059 D	$5,357 S	.....
Picton	4,316	12,988	.....	.....	17,304	5.30	.....	17,304	5.30	618 D	‡	.....
Port Colborne	57,069	48,040	.....	3,780	108,889	34.87	.....	108,889	34.87	?	?	.....
Port Hope	66,394	.....	.....	.....	66,394	14.51	5,707	60,687	13.27	‡	.....	.....
Prescott	61,465	16,986	.....	.....	78,451	28.81	2,163	76,288	28.02	‡	‡	.....
Preston	143,935	87,825	.....	.....	231,760	41.76	.....	231,760	41.76	2,891 S	3,494 D	.....
Renfrew	133,318	333,887	.....	.....	467,206	94.10	.....	467,206	94.10	1,137 S	5,663 S	.....
Rockland	.....	18,000	.....	.....	18,000	5.42	.....	18,000	5.42	.....	†	.....
St. Mary's	87,973z	.....	.....	.....	87,973	21.77	1,741	86,232	21.34	937 S	† S	.....
Sandwich	.....	.....	125,000	.....	125,000	25.39	.....	125,000	25.39	.....	.....	.....
Simcoe	55,380	34,632	.....	.....	90,012	22.78	.....	90,012	22.78	‡	‡	.....
Smith's Falls	169,778	172,558	.....	.....	342,336	52.41	.....	342,336	52.41	†	‡	.....
Strathroy	43,000x	33,374x	.....	.....	76,374	29.07	.....	76,374	29.07	†	4,000 S	.....
Sturgeon Falls	85,576	19,512	14,473	.....	119,561	30.72	.....	119,561	30.72	†	805 S	.....
Sudbury	205,990	99,333	143,040	.....	448,362	49.41	.....	448,362	49.41	377 D	?	.....
Thorold	101,132	.....	50,000	.....	151,132	28.82	.....	151,132	28.82	2,836*S	3,754*S	.....
Tillsonburg	1,016	29,461	.....	.....	30,477	10.07	4,747	25,730	8.50	.....	?	.....
Timmins	100,288	.....	?	.....	100,288	18.23	.....	100,288	18.23	‡	.....	.....
Trenton	81,886	.....	.....	.....	81,886	13.92	.....	81,886	13.92	1,214 S	.....	.....
Walkerton	8,725y	.....	.....	.....	8,725	3.71	.....	8,725	3.71	‡	.....	.....
Walkerville	.....	218,338	553,310	.....	771,648	105.64	.....	771,648	105.64	.....	12,253 S	.....
Wallaceburg	185,776y	64,622	.....	.....	250,398	63.85	.....	250,398	63.85	‡	10,606 S	.....
Waterloo	94,698	91,945	.....	49,373y	236,016	39.49	3,744	232,272	38.86	?	2,900 S	?
Welland	168,250	199,049	?	.....	367,299	41.36	6,434	360,865	40.63	‡	‡	.....
Weston	63,706z	.....	.....	.....	63,706	19.31	.....	63,706	19.31	‡	‡	.....
Whitby	116,950z	.....	.....	.....	116,950	28.30	.....	116,950	28.30	‡	‡	.....
Wingham	60,889	71,955	.....	.....	132,844	53.78	3,313	129,531	52.43	‡	‡	.....

† Actual figures not available.
‡ Reports from municipality do not segregate this item.
* Estimated.
g Gas.
x Approximate.
y Includes sewers.
z E. L. and P. and W. W.
D Deficit.
S Surplus.

§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Property Only)		TAXES LEVIED "			ACCUMULATED TAX ARREARS (Municipal only)	
	Dominion Census		Town's Report			School Districts ¶	Municipal Only	Combined Total ¶		
	1911	1921	1922	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC**										
Asbestos	2,224	2,189	2,500	$ 871,510	$349	$ 9,533	$ 20,855	$12.16	†	
Aylmer (*l*)	3,109	2,970	2,838	1,010,695*l*	356	10,731	14,142*l*	8.76	†	
Bagotville	1,011	2,204	2,350	908,123	386	5,647	11,096[1]	7.12	$3,519	$1.50
Baie St. Paul	1,857	2,291	2,150	265,825	123	5,596	2,500[1]	3.60	300*x*	.13
Beauharnois	2,015	2,250	2,256	1,216,901	539	7,963	18,471[1]	11.72	16,863	7.47
Beauport	.....	3,240	2,800	1,059,218	378	‡	8,904	3.18	†	
Berthier	1,335	2,193	1,800	754,775	419	6,388*c*	20,458	14.91	28,179	15.65
Black Lake	2,645	2,656	3,000*	968,950	323	8,219	28,887	12.37	8,000*x*	2.67
Bromptonville	1,239	2,603	1,500*	360,212	240	6,424[1]	7,491	9.28	†	
Buckingham	3,854	3,835	4,007	683,040	170	15,000[1]	28,674[1]	10.90	14,116	3.52
Cap de la Madeleine	.....	6,738	6,346	3,024,997	476	32,567	42,100[1]	11.76	55,685	8.77
Chicoutimi	5,880	8,937	9,132	4,515,267	494	29,399	136,780	18.20	†	
Coaticook	3,165	3,554	3,707	1,507,800	407	16,474	65,914	22.22	†	
Drummondville	1,725	2,852	3,800*	1,635,595	430	7,549	84,178	24.13	†	
East Angus	.....	3,802	4,500*	1,968,425	437	19,072	43,643	13.93	†	
Farnham	3,560	3,343	3,841	1,543,575	402	18,576	22,026[1]	10.57	8,100	2.11
Granby	4,750	6,785	7,500	3,601,065	480	38,788[1]	71,994[1]	14.77	12,002	1.60
Grand Mere	4,783	7,631	7,500	3,214,682[2]	429	33,166*l*	103,000[1]	18.15	8,000*x*	1.07
Iberville	1,905	2,454	2,500	1,130,130	452	6,521[1]	8,945	6.19	4,229	1.69
Joliette	6,346	9,113	9,900	4,176,615	422	44,605[1]	101,575	14.76	26,220	2.65
Jonquiere	2,354	4,851	4,859	2,735,626	563	28,000[1]	24,000[1]	10.70	‡	
Kenogami	.....	2,557	2,872	1,727,100[3]	601	21,231	25,323	16.21	‡	
Lachute	2,407	2,592	2,697	805,905	299	10,081	17,785	10.33	†	
Laprairie	2,388	2,158	2,250	909,360	404	8,487	23,638	14.28	†	
La Tuque	2,934	5,603	5,800	3,008,631	524	36,642[1]	92,988	22.58	46,745	8.14
Lauzon	3,978	4,966	4,844	1,774,800	366	8,262[4]	13,273	4.44	†	
Longueuil	3,972	4,682	5,298	4,187,125	790	43,965[4]	93,492	25.94	31,697	5.98
Loretteville	1,588	2,066	1,810	800,000	442	10,668	8,479	10.57	†	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

** The Institute is still experiencing difficulty in obtaining data from Quebec municipalities. Any assistance subscribers can give will be appreciated and will go to improve the service.

¶ For details and explanation re SCHOOLS, see page 38.

" Owing to the difficulty in obtaining data from Quebec municipalities, receipts on "Ordinary" Account as supplied by the Government are given here (except as noted). Allowance has been made where possible for public utilities, but the figures, in most cases, will be somewhat higher than the tax levy.

c Catholic District only.
† Unable to elicit information from municipality.
* Estimated.
x Approximate.
[1] Estimated tax levy.
[2] Nearly $12,000,000 temporarily exempted.
[3] Nearly $4,000,000 temporarily exempted.
[4] Includes part of parish.
l Year 1921. Later figures not available. Aylmer, serious fire, Aug., '22.
‡ Reports frm municipality do not segregate this item.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT						RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d) ¶	TOTAL SINKING FUNDS ON HAND (Municipal only)		NET TOTAL DEBENTURE DEBT (Total Gross Debt less Sinking Funds) ¶		FLOATING DEBT (Municipal only. Debts other than debentures)	
	SCHOOL DISTRICT Net ¶		MUNICIPAL (Gross)		TOTAL (School District and Municipality) (b) ¶								
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
QUEBEC**													
Asbestos	$37,100	$14.84	$ 68,768	$27.51	$105,868	$42.35	5.7%	.....		$ 105,868	$42.35	.....	
Aylmer (*l*)	13,575	4.78	203,960*l*	71.86	217,535	76.64	10.2%	$ 9,531*l*	$3.36	208,004	73.28	$158,691*l*	$55.91
Bagotville	18,500	7.87	164,400	69.95	182,900	77.82	10.4%	.....		182,900	77.82	154,483	65.73
Baie St. Paul	16,200	7.20	13,596	6.04	29,796	13.24	1.8%	.....		29,796	13.24	36,000	16.00
Beauharnois	3,700	1.64	193,368	85.70	197,068	87.34	11.7%	7,213	3.19	189,855	84.15	12,192	5.40
Beauport	¶		.....		.....*v*			.....		.....		6.700	2.39
Berthier	c		62,000	34.44	62,000	34.44	4.6%	.....		62,000	34.44	111,460	61.92
Black Lake	33,000	11.00	157,000	52.33	190,000	63.33	8.5%	10,480	3.49	179,520	59.84	60,115	20.04
Bromptonville	4,900	3.26	41,842	27.89	46,742	31.15	4.1%	.....		46,742	31.15	1,095	.73
Buckingham	20,000	4.99	187,800	46.86	207,800	51.85	6.9%	19,760	4.93	188,040	46.92	60,203	15.02
Cap de la Madeleine	193,300	30.45	418,700	65.94	612,000	96.39	12.8%	.....		612,000	96.39	50,677	7.98
Chicoutimi	159,829	17.50	1,255,133	137.44	1,414,962	154.94	20.7%	82,648	9.05	1,332,314	145.89	100,328	10.99
Coaticook	5,000	1.35	216,000	58.27	221,000	59.60	8.0%	12,829	3.46	208,171	56.14	13,386	3.61
Drummondville	13,640	3.59	527,002	138.65	540,642	142.24	19.0%	15,550	4.09	525,092	138.15	311,964	82.08
East Angus	66,000	14.66	345,900	76.86	411,900	91.52	12.2%	.....		411,900	91.52	74,790	16.62
Farnham	106,970[5]	27.84	139,859	36.40	246,829	64.24	8.6%	.....		246,829	64.24	206,288	53.70
Granby	180,000	23.99	265,000	35.32	445,000	59.31	7.9%	15,000	2.00	430,000	57.31	38,225	5.10
Grand Mere	358,807*l*	47.83	784,700	104.60	1,143,507	152.43	20.3%	86,200	11.49	1,057,307	140.94	41,849	5.58
Iberville	23,994	9.59	193,900	77.56	217,893	87.15	11.7%	14,590	5.84	203,303	81.31	32,410	12.96
Joliette	205,300	20.74	719,500	72.66	924,800	93.40	12.5%	87,827	8.87	836,973	84.53	103,020	10.41
Jonquiere	137,800	28.36	.....[6]		137,800[6]	28.36	3.8%	15,646	3.22	122,154	25.14	573,310	117.99
Kenogami	84,200	29.31	76,700	26.70	160,900	56.01	7.5%	1,200	.42	159,700	55.59	14,670	5.11
Lachute	11,344	4.21	103,298	38.28	114,642	42.49	5.7%	330	.12	114,312	42.37	4,528	1.69
Laprairie	.....		69,000	30.66	69,000	30.66	4.1%	2,229	.99	66,771	29.67	.....	
La Tuque	59,300	10.33	580,900	101.19	640,200	111.52	14.9%	48,472	8.44	591,728	103.08	37,500	6.53
Lauzon	9,875[4]	2.03	321,400	66.34	331,275	68.37	9.1%	3,600	.74	327,675	67.63	13,559	2.80
Longueuil	91,227[4]	17.21	977,031	184.37	1,068,258	201.58	26.9%	42,260	7.98	1,025,998	193.60	11,479	2.17
Loretteville	53,000	29.28	.....		53,000	29.28	3.9%	.....		53,000	29.28	14,340	7.92

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,00 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

** The Institute is still experiencing difficulty in obtaining data from Quebec municipalities. Any assistance subscribers can give will be appreciated and will go to improve the service.

¶ For details and explanation re SCHOOLS, see page 38.

v Schools omitted.
l Year 1921. Aylmer, serious fire, Aug., 1922.
c Catholic District only.
[4] Includes part of parish.
[5] Includes Floating Debt, $101,470.
[6] See Floating Debt.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Water Works	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Collections	Debenture Debt	Sinking Funds	Net Debenture Debt
QUEBEC**										
Asbestos	$ 44,000	$ 14,000	.....	$ 58,000	$23.20	$ 805,930	$ 9,533	$ 37,100	.....	$37,100
Aylmer (*l*)	?	.....	.....	†		1,160,476	10,731	15,892	$2,317	13,575
Bagotville	140,500	.....	.....	140,500	59.78	706,155	5,647	18,500	.....	18,500
Baie St. Paul	12,000	.....	.....	12,000	5.33	280,325	5,596	16,200	.....	16,200
Beauharnois	.....	6,000*x*	.....	6,000*x*	2.66	1,714,718	7,963	3,700	.....	3,700
Beauport	.....	.....	.....	.....		?	?	?	?	?
Berthier	.....	.....	.....	.....		C 1,620,275	C 6,388	C.....	C	C .....
Black Lake				†		944,900	8,219	33,000	.....	33,000
Bromptonville	.....	.....	.....	.....		817,362	6,424[1]	4,900	.....	4,900
Buckingham	183.000	.....	.....	183.000	45.66	693,864	15,000[1]	20,000	.....	20,000
Cap de la Madeleine		.....	.....	‡		5,600,000	32,567	193,300	.....	193,300
Chicoutimi		.....	.....	‡		3,726,500	29,399	162,774	2,945	159,829
Coaticook	.....		.....	‡		1,700,800	16,474	6,000	1,000	5,000
Drummondville	.....	.....	.....	†		2,272,139	7,549	13,640	.....	13,640
East Angus	135,000*x*	.....	.....	135,000*x*	30.00	2,017,325	19,072	66,000	.....	66,000
Farnham	.....	100,000	.....	100,000	26.03	1,537,615	18,576	106,970[5]	.....	106,970[5]
Granby	160,000	.....	.....	160,000	21.33	3,922,406	38,788[1]	180,000	.....	180,000
Grand Mere	130,000*x*	146,000*x*	.....	276,000	36.79	15,308,058	33,166[*l*]	379,000[*l*]	20,193[*l*]	358,807[*l*]
Iberville	‡	10,000	‡ *h*			1,113,730	6,521[1]	26,000	2,006	23,994
Joliette	325,000*	135,000*	.....	460,000	46.46	3,850,176	44,605[1]	206,500	1,200	205,300
Jonquiere				‡		3,016,359	28,000[1]	137,800	.....	137,800
Kenogami	.....	.....	.....	.....		5,972,050	21,231	84,200	.....	84,200
Lachute				†		715,151	10,081	11,344	.....	11,344
Laprairie	.....	†		†		1,069,540	8,487	.....	.....	.....
La Tuque	149,556	8,637	.....	158,192	27.56	5,738,695	36,642[1]	59,300	.....	59,300
Lauzon				†		1,508,950[4]	8,262[4]	10,875[4]	1,000[4]	9,875[4]
Longueuil	175,843	.....	.....	175,843	33.18	4,019,510[4]	43,965[4]	91,227[4]	.....[4]	91,227[4]
Loretteville	.....	.....	.....	.....		734,365	10,668	53,000	.....	53,000

** The Institute is still experiencing difficulty in obtaining data from Quebec municipalities. Any assistance subscribers can give will be appreciated and will go to improve the service.

h Housing.
x Approximate.
* Estimated.
† Unable to elicit information from municipality.
‡ Reports from municipality do not segregate this item.
C. Catholic District only.

l Year 1921. Later figures not available. Aylmer, serious fire, Aug., 1922.
[1] Estimated tax levy.
[4] Includes part of parish.
[5] Includes Floating Debt, $101,470.

¶ June 30, 1922. School Taxes, Debts and Sinking Funds included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year and, in some cases, the boundaries of school and municipal districts do not co-incide. They are also administered by separate bodies.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Property Only)		TAXES LEVIED "			ACCUMULATED TAX ARREARS (Municipal only)	
	Dominion Census		Town's Report			School Districts ¶	Municipal Only	Combined Total ¶		
	1911	1921	1922	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC**										
Magog	3,978	5,159	5,409	$1,457,665	$269	$15,871	$ 51,584	$12.47	†	
Megantic	2,816	3,140	2,912	924,300	317	9,058	37,783	16.09	†	
Montmagny	2,617	4,145	5,000	1,291,510	258	9,112	28,328	7.49	$54,784	$10.96
Montmorency	‡	3,665*	3,803	786,925	207	7,619	11,696	5.08	†	
Mont Joli	2,141	2,799	2,771	876,280	316	9,300[1]	8,368	6.37	†	
Nicolet	2,593	2,342	3,000	585,450	195	4,743	22,149	8.96	†	
Plessisville	1,559	2,032	2,000	666,925	334	8,634	10,704[1]	9.67	1,800	.90
Pointe Claire	793	2,617	4,000*	3,496,495	878	17,260	105,750	30.75	19,582	4.90
Richmond	2,175	2,450	2,452	1,345,605	549	8,305	32,426	15.62	2,840	1.16
Rimouski	3,097	3,612	3,877	2,410,870	622	13,740	38,590	10.30	10,000*x*	2.58
Riviere du Loup	6,774	7,703	7,572	3,448,230	455	4,050	80,000[1]	11.09	32,185	4.25
Roberval	1,737	2,068	2,031	697,517	343	10,062	16,000[1]	12.83	8,000*	3.94
Sorel	8,420	8,174	8,740	3,213,650	368	18,344	83,554[1]	11.66	10,000*x*	1.14
Ste. Agathe des Monts	2,020	2,812	3,000	1,558,035	519	11,011	55,682	22.23	†	
St. Anne de Bellevue	1,416	2,212	2,296	1,921,210	837	7,968[1]	18,964[1]	11.73	6,647	2.89
St. Jean (St. Johns)	5,903	7,734	9,000*	5,112,000	568	22,892	103,649	14.05	†	
St. Jerome (Terrebonne Co.)	3,473	5,491	5,953	2,415,007	405	9,624	140,396	25.19	†	
St. Jerome de Matane	2,056	3,050	3,350	1,255,000	375	12,000[1]	30,000[1]	14.92	3,100*x*	.93
St. Lambert	3,344	3,890	5,000	8,184,706	1,637	49,234	130,190	35.88	72,560	14.51
St. Laurent	1,860	3,232	3,600	3,508,925	989	22,111	85,000[1]	29.74	†	
St. Pierre	2,201	3,535	3,800	4,509,583	1,186	25,788	49,784	19.88	†	
Ste. Therese	2,120	3,043	3,082	736,300	239	9,064	12,375	6.95	1,400*x*	.45
Terrebonne (*f*)	1,990	2,056	2,000	874,910	437	3,654	32,944	18.30	†	
Thetford Mines	7,261	7,886	7,400	3,840,250	519	28,513	98,097	17.10	13,084	1.77
Valleyfield	9,449	9,215	9,289	3,392,150	365	43,684	96,763	15.11	†	
Victoriaville	3,028	3,759	4,640	2,087,459	450	12,743	59,625	15.60	†	
Waterloo	1,886	2,063	2,040	760,050	373	9,792	35,910	22.40	‡	
Windsor	2,233	2,330	2,085	872,000	418	2,774*p*	15,000[1]	8.52	6,200*x*	2.97

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

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" Owing to the difficulty in obtaining data from Quebec municipalities, receipts on "Ordinary" Account as supplied by the Government are given here (except as noted). Allowance has been made where possible for public utilities, but the figures, in most cases, will be somewhat higher than the tax levy.

c Catholic District only.
† Unable to elicit information from municipality.
* Estimated.
x Approximate.
[1] Estimated tax levy.
p Protestant District only.
f Serious fire, Dec., '22.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT						Relation of Gross Debenture Debt to Standard Assessment (d) ¶	TOTAL SINKING FUNDS ON HAND (Municipal only)		NET TOTAL DEBENTURE DEBT (Total Gross Debt less Sinking Funds) ¶		FLOATING DEBT (Municipal only. Debts other than debentures)	
	School District Net ¶		Municipal (Gross)		Total (School District and Municipality) (b) ¶								
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
QUEBEC**													
Magog	$74,800[7]	$13.83	$ 370,875	$68.56	$445,675	$82.39	11.0%	.....		$ 445,675	$82.39	$ 44,922	$8.31
Megantic	917	.31	124,781	42.85	125,698	43.16	5.8%	.....		125,698	43.16	7,536	2.59
Montmagny	.....		439,200	87.84	439,200	87.84	11.7%	$14,015	$2.80	425,185	85.04	4,300	.86
Montmorency	29,200	7.68	37,700	9.91	66,900	17.59	2.3%	.....		66,900	17.59	46,108	12.12
Mont Joli	17,024*	6.16	5,476	1.97	22,500	8.13	1.1%	.....		22,500	8.13	17,162	6.19
Nicolet	35,000	81.66	106,620	35.54	141,620	137.20	18.3%	.....		141,620	137.20	12,784	4.26
Plessisville	6,000	3.00	101,692[h]	50.85	107,692	53.85	7.2%	7,278	3.64	100,414	50.21	.....	
Pointe Claire	45,506	11.38	669,500	167.37	715,006	178.75	23.8%	64,720	16.18	650,286	162.57	174,357	43.59
Richmond	.....		100,588	41.01	100,588	41.01	5.4%	.....		100,588	41.01	48,347	19.72
Rimouski	.....		205,900	53.10	205,900	53.10	7.1%	22,074	5.69	183,826	47.41	124,333	32.07
Riviere du Loup	.....		1,308,855	172.76	1,308,855	172.76	23.0%	26,508	3.50	1,282,347	169.26	40,000	5.28
Roberval	45,600	22.45	92,346	45.46	137,946	67.91	9.1%	.....		137,946	67.91	98,889	48.68
Sorel	96,000	10.98	696,000	79.62	792,000	90.60	12.1%	4,610	.53	787,390	90.07	277,679	31.77
Ste. Agathe des Monts	62,246	20.75	373,764	124.59	436,010	145.34	19.4%	10,756	3.58	425,254	141.76	109,270	36.42
St. Anne de Bellevue	3,651	1.59	411,300[h]	179.13	414,951	180.72	24.1%	31,200	13.59	383,751	167.13	38,053	16.57
St. Jean	25,150	2.79	717,456	79.71	742,606	82.50	11.0%	3,305	.37	739,301	82.13	97,048	10.78
St. Jerome (Terrebonne Co.)..	48,054	8.01	625,104	104.95	673,158	113.02	15.1%	39,291	6.60	633,867	106.43	286,198	48.05
St. Jerome de Matane	.....		269,798	80.53	269,798	80.53	10.7%	8,500	2.53	261,298	78.00	.....	
St. Lambert	121,698[8]	24.33	2,384,805[h]	476.97	2,506,503[h]	501.30	66.8%	77,295	15.46	2,429,208	485.84	219,387	43.88
St. Laurent	214,514[9]	59.59	911,300	253.14	1,125,814	312.73	41.7%	3,300	.92	1,122,514	111.81	43,500	12.08
St. Pierre	85,513	22.50	629,700	165.67	715,213	188.17	25.1%	15,197	4.00	700,016	184.17	15,491	4.08
Ste. Therese	.....		24,000[h]	7.79	24,000[h]	7.79	1.0%	1,500	.49	?		.....	
Terrebonne (*f*)	.....		60,000	30.00	60,000	30.00	4.0%	26,230	13.12	33,770	16.88	121,005	60.50
Thetford Mines	.....		387,000	52.28	387,000	52.28	7.0%	.....		387,000	52.28	73,162	9.88
Valleyfield	44,050	4.74	552,000	59.42	596,050	64.17	8.6%	.....		596,050	64.17	127,206	13.69
Victoriaville	40,800	8.79	7,653	1.65	48,453	10.44	1.4%	.....		48,453	10.44	376,430	81.12
Waterloo	5,500	2.70	100,000	49.00	105,500	51.70	6.9%	19,761	9.68	85,739	42.02	38,675	17.95
Windsor P	.....		106,300	50.98	106,300	50.98	6.8%	3,400	1.63	102,900	49.35	39,551	18.97

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,00 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

** The Institute is still experiencing difficulty in obtaining data from Quebec municipalities. Any assistance subscribers can give will be appreciated and will go to improve the service.

¶ For details and explanation re SCHOOLS, see page 38.

P Protestant District only.

f Serious fire, Dec., 1922.

h Includes Housing.

* Estimated.

7 8 and 9 See page 38.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Water Works	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Collections	Debenture Debt	Sinking Funds	Net Debenture Debt
QUEBEC**										
Magog				†		$1,309,750	$15,871	$74,800[7]	.....	$74,800[7]
Megantic	$ 33,000*x*	$ 7,000*x*		$ 40,000*x*	$13.74	841,755	9,058	917	.....	917
Montmagny	.....	.....	.....	.....		1,993,375	9,112	.....	.....	.....
Montmorency	.....	.....	.....	?		?	7,619	29,200	.....	29,200
Mont Joli	.....	.....	.....	.....		?	9,300[1]	17,024*	.....	17,024*
Nicolet				†		556,730	4,743	35,000	.....	35,000
Plessisville	47,000	.....	$25,000*h*	72,000	36.00	664,125	8,634	6,000	.....	6,000
Pointe Claire	†			†		4,118,864	17,260	49,000	3,494	45,506
Richmond	45,000*x*	.....	.....	45,000*x*	18.35	1,189,485	8,305	.....	.....	.....
Rimouski	170,000*x*	.....	.....	170,000*x*	43.84	950,924	13,740	.....	.....	.....
Riviere du Loup	505,171	308,022	.....	813,193	107.34	288,700	4,050	.....	.....	.....
Roberval	25,000	50,000	.....	75,000	36.92	669,817	10,062	45,600	.....	45,600
Sorel	250,000*x*	.....	.....	250,000*x*	28.60	3,225,725	18,344	96,000	.....	96,000
St. Agathe des Monts	370,000*xz*		.....	370,000*x*	123.32	2,131,130	11,011	63,600	1,354	62,246
St. Anne de Bellevue	* 285,000*z*		126,300*h*	411,300*h*	179.12	1,954,910	7,968[1]	3,651	.....	3,651
St. Jean	†	.....	.....	†		5,039,250	22,892	25,150	.....	25,150
St. Jerome (Terrebonne Co.)	†	†		†		3,111,151	9,624	50,420	2,366	48,054
St. Jerome de Matane	250,000	.....	.....	250,000	74.63	1,348,220	12,000[1]	.....	.....	.....
St. Lambert	208,000*x*	63,000*x*	.....	271,000*x*	54.20	7,732,284	49,234	121,698[8]	.....	121,698[8]
St. Laurent	170,000	.....	.....	170,000	47.21	4,777,406	22,111	214,743[9]	229	214,514[9]
St. Pierre	.....	.....	.....	.....		3,981,733	25,788	85,513	.....	85,513
Ste. Therese	.....	.....	24,000*h*	24,000*h*	7.79	853,600	9,064	.....	.....	.....
Terrebonne (*f*)				†		970,165	3,651	.....	.....	.....
Thetford Mines	180,000	.....	.....	180,000	24.32	3,709,100	28,513	.....	.....	.....
Valleyfield	?			†		6,526,675	43,684	44,050	.....	44,050
Victoriaville				†		2,025,288	12,743	41,500	700	40,800
Waterloo	40,000	.....	.....	40,000	19.60	712,159	9,792	5,500	.....	5,500
Windsor	66,000	.....	.....	66,000	31.65	P 127,000	P 2,774	P.....	.....	P.....

** The Institute is still experiencing difficulty in obtaining data from Quebec municipalities. Any assistance subscribers can give will be appreciated and will go to improve the service.

f Serious fire, Dec., 1922.
h Housing.
z E. L. & P. & W. W.
x Approximate.
*Estimated.
† Unable to elicit information from municipality.

[1] Estimated tax levy.
P Protestant District only.
[7] Includes Floating Debt, $54,800.
[8] Includes Floating Debt, $103,845.
[9] Includes Floating Debt, $57,843.

¶ June 30, 1922. School Taxes, Debts and Sinking Funds included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year and, in some cases, the boundaries of school and municipal districts do not co-incide. They are also administered by separate bodies.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK											
Bathurst	960	3,327	4,000	$ 38,822	$ 9.70	$ 1,616,200	$ 404	$ 51,405*	$12.85	$ 12,820	$ 3.21
Campbellton	3,817	5,570	6,500	267,659	41.17	5,927,092	912	95,000	14.61	61,827	9.51
Chatham	4,666	4,506	5,000	98,387	19.68	2,160,000	432	93,569	18.71	55,139	11.03
Edmundston	1,821	4,035	4,000	436,000	109.00	1,981,300	495	53,369	13.34	46,000	11.50
Fredericton	7,208	8,114	8,088	564,262	69.74	10,895,380	1,347	240,000	29.66	72,149	8.92
Newcastle	2,945	3,507	3,500	‡		1,989,000	568	64,969	18.76	38,045	10.87
Sackville	2,029	2,113	2,500	‡		1,461,700	585	57,076	22.83	15,000	6.00
Sussex	1,906	2,198	2,000	41,404	20.70	1,458,200	729	22,015	11.01	8,370	4.19
St. Stephen	2,836	3,452	3,500	169,753	48.50	1,776,900	508	92,997	26.57	11,009	3.14
Woodstock	3,856	3,380	3,377	102,218	30.27	4,125,500	1,222	73,000	21.62	3,500x	1.04
NOVA SCOTIA											
Bridgewater	2,775	3,147	3,250	184,104	56.63	1,473,915	453	40,000x	12.30	18,023	5.54
Dartmouth	5,058	7,899	8,000	365,017	45.62	4,697,450	587	140,950	17.62	62,988	7.87
Dominion	2,589	2,390	2,500	30,000	12.00	515,000	206	20,204x	8.08	3,297	1.32
Inverness**	2,719	2,963	?	.....		456,065	154	26,610x	8.98	6,200	2.09
Kentville	2,304	2,717	2,717	99,530	36.63	944,000	347	38,704	14.24	6,726	2.48
Liverpool	2,109	2,294	2,500	50,181	20.07	980,930	392	29,882	11.95	110	.04
Lunenburg	2,681	2,792	3,000	157,737	52.58	1,473,593	491	59,100	19.70	13,366	4.46
New Glasgow	6,383	8,974	11,000	429,544	39.05	5,978,630	544	182,198	16.56	58,400	5.31
New Waterford	.....	5,615	6,500	61,720	9.50	1,400,445	215	95,651	14.71	30,322	4.66
North Sydney**	5,418	6,585	?	?		2,509,700	381	83,433x	12.67	22,246	3.38
Parrsboro	2,856	2,748	2,500	25,672	10.27	536,084	214	23,646	9.46	9,543	3.82
Pictou	3,179	2,988	2,988	52,341	17.51	1,531,640	512	53,412x	17.87	2,494	.83
Springhill	5,713	4,958	6,300	58,525	9.28	898,205	143	52,089	.827	12,710	2.02
Stellarton	3,910	5,312	5,500	144,515	26.28	2,207,600	401	108,000	19.63	15,000	2.73
Sydney Mines	7,470	8,327	8,350	198,444	23.75	2,445,260	293	98,015	11.73	59,025	7.07
Trenton**	1,749	2,844	?	?		2,292,545	806	43,842	15.42	19,542	6.87
Truro	6,107	7,562	8,000	‡		4,529,675	566	145,814	18.23	6,000	.75
Westville**	4,417	4,550	?	?		1,051,150	231	30,784x	6.77	18,478	4.06
Windsor	3,452	3,591	3,591	137,482	38.27	1,559,650	434	47,607	13.25	19,000	5.29
Yarmouth	6,600	7,073	7,000	65,083	9.30	4,140,000	591	128,340	18.33	15,000	2.14
PRINCE EDWARD ISLAND											
Summerside	2,678	3,228	3,179	18,941	5.96	2,497,247	785	29,937	9.42	1,352	.43

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

x Approximate.
‡ Reports from municipality do not segregate this item.
*Estimated.
x Receipts.
** Unable to elicit a reply from municipality. Figures herein supplied by Government reports.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)					RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT (Treasury Notes Bank Loans and Bank Overdrafts)	
	SCHOOLS High and Public	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK												
Bathurst	$ 5,000	‡	‡	$271,000	$67.75	9.0%	$ 22,020	$ 5.51	$248,980	$62,24	‡	
Campbellton	69,000	.....	.....	885,612	136.21	18.2%	57,935	8.91	827,677	127.30	28,305	4.35
Chatham	35,000	‡	‡	413,500	82.70	11.0%	102,113	20.42	311,387	62.28	46,684	9.34
Edmundston	175,000	‡	‡	965,000	241.25	32.2%	19,169	4,79	945,831	236,46	32,262	8.07
Fredericton	168,000	.....	.....	919,458	113.65	15.2%	45,108	5.58	874,350	108.07	78,286	9.68
Newcastle	70,000	.....	.....	239,000	68.29	9.1%	53,778	15.37	185,222	52.92	.....	
Sackville	6,000	‡	‡	212,500	85.00	11.3%	35,051	14.02	177,449	70.98	6,466	2.59
Sussex	60,000	.....	.....	112,000	56.00	7.5%	35,934	17.97	76,066	38.03	2,731	1.37
St. Stephen	47,000	‡	‡	440,200	125.77	16.8%	82,046	23.44	358,154	102.33	?	
Woodstock	29,000	.....	.....	270,000	79.95	10.7%	11,482	3.40	258,518	76.55	11.700	3.46
NOVA SCOTIA												
Bridgewater	50,000	.....	.....	429,000	131.96	17.6%	48,882	15.04	380,118	116.92	26,503	8.15
Dartmouth	287,200	‡	94,000	1,256,500	157.06	21.0%	90,533	11.32	1,165,967	145.74	87,513	10.93
Dominion	30,000	.....	.....	38,000	15.20	2.0%	.....		38,000	15.20	13,809	5.52
Inverness**	.....	.....	.....	70,500	23.80	3.2%	20,780	7.02	49,720	16.78	1,353	.45
Kentville	12,500	.....	3,500	366,000	134.69	18.0%	36,584	13.46	329,416	121.23	4,868	1.79
Liverpool	8,700	.....	.....	199,200	79.68	10.6%	33,778	13.51	165,422	66.17	1,002	.40
Lunenburg	25,000	.....	.....	261,500	87.17	11.6%	25,263	8.42	236,237	78.75	15,000	5.00
New Glasgow	101,700	.....	196,800	1,010,450	91.86	12.2%	255,276	23.21	755,174	68.65	.....	
New Waterford	‡	.....	.....	65,000	10.00	1.3%	3,280	.50	61,720	9.50	36,338	5.59
North Sydney**	?	.....	.....	453,000	68.79	9.2%	110,153	16.73	342,847	52.06	44,761	6.80
Parrsboro	12,500	.....	.....	94,400	37.76	5.0%	3,548	1.42	90,852	36.34	24,064	9.63
Pictou	30,000	.....	.....	256,200	85.72	11.4%	26,451	8.85	229,749	76.87	.....	
Springhill	49,000	.....	29,000	223,500	35.47	4.7%	44,834	7.12	178,666	28.35	9,917	1.57
Stellarton	51,000	4,500	.....	297,500	54.09	7.2%	48.474	8.81	249,026	45.28	33,181	6.03
Sydney Mines	107,000	.....	.....	379,100	45.38	6.1%	109,068	13.06	270,032	32.32	48,468	5.80
Trenton**	?	?	?	252,300	88.71	11.8%	36,261	12.75	216,039	75.96	10,072	3.54
Truro	197,100	.....	.....	958,660	119.83	16.0%	254,215	31.78	704,445	88.05	21,829	2.73
Westville**	?	?	?	101,000	22.20	3.0%	27,999	6.15	73,001	16.20	4,500	.99
Windsor	36,000	.....	.....	281,000	78.23	10.4%	24,785	6.90	256,215	71.33	18,029	5.02
Yarmouth	.....	‡	‡	441,500	63.07	8.4%	21,779	3.11	419,721	59.96	.....	
PRINCE EDWARD ISLAND												
Summerside	24,500	.....	.....	162,500	51.11	6.8%	48,587	15.28	113,913	35.83	.....	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.

** Unable to elicit reply from municipality. Figures herein supplied by Government reports.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst	$ 229,000	.....	.....	.....	$ 229,000	$ 57.25	$ 18,842	$ 210,158	$ 52.54	‡	.....	.....
Campbellton	303,000	$ 100,000	$ 190,612	.....	593,612	91.30	33,594	560,018	86.13	?	?	.....
Chatham	173,500	105,000	.....	.....	278,000	55.60	65,000*x*	213,000	42.60	$ 1,891 D	$3,453 S	.....
Edmundston	275,000	110,000	140,000	.....	525,000	131.25	15,169	509,831	127.46	24,828 D	8,803 S	.....
Fredericton	226,000	.....	97,988	.....	323,988	40.04	13,900	310,088	38.33	5,843*x* D	.....	.....
Newcastle	60,000*y*	15,000	.....	.....	75,000	21.43	‡	‡		‡	‡	.....
Sackville	141,500	.....	60,000	.....	201,500	80.60	‡	‡		900*x* D	.....	.....
Sussex	52,000	.....	.....	.....	52,000	26.00	17,338	34,662	17.33	4,506*x* D	.....	.....
St. Stephen	245,000	.....	.....	.....	245,000	70.00	56,599	188,401	53.83	363 D	.....	.....
Woodstock	80,000	.....	41,300	35,000[1]	156,300	46.28	.....	156,300	46.28	2,628 S	.....	.....
NOVA SCOTIA												
Bridgewater	137,000*y*	93,000	.....	.....	230,000	70.75	33,986	196,014	60.29	‡	‡	.....
Dartmouth	407,800	.....	175,000	266,000*f*	848,800	106.10	47,850	800,950	100.12	‡	.....	$9,377*f* S
Dominion	8,000	.....	.....	.....	8,000	3.20	.....	8,000	3.20	‡	.....	.....
Inverness**	55,500*y*	15,000	.....	.....	70,500	23.80	20,780	49,720	16.78	?	?	.....
Kentville	89,500	33,750	130,000	.....	253,250	93.20	23,364	229,886	84.60	‡	‡	.....
Liverpool	33,100	105,200	.....	.....	138,300	55.32	23,059	115,241	46.10	236 S	2,946 S	.....
Lunenburg	78,500	.....	.....	.....	78,500	26.17	.....	78,500	26.17	‡	.....	.....
New Glasgow	461,100	.....	.....	.....	461,100	41.92	135,470	325,630	29.60	1,848 S	.....	.....
New Waterford	.....	.....	.....	.....	.....		.....	.....		.....	.....	.....
North Sydney**	210,500*y*	.....	.....	.....	?		?	?		?	.....	.....
Parrsboro	53,500	12,400	.....	.....	65,900	26.36	720	65,180	26.07	145 D	2,317 D	.....
Pictou	125,900	58,000	.....	.....	183,900	61.53	6,492	177,408	59.36	1,151 D	332 S	.....
Springhill	145,500	.....	.....	.....	145,500	23.09	25,359	120,141	19.07	1,800 S	.....	.....
Stellarton	123,500	8,500	.....	?	132,000	24.00	27,489	104,511	19.00	‡	‡	.....
Sydney Mines	94,000	.....	.....	.....	94,000	11.25	22,412	71,588	8.57	‡	.....	.....
Trenton**	170,000*y*	.....	.....	.....	?		?	?		?		.....
Truro	174,730	168,725	.....	.....	343,455	42.93	‡	‡		8,637 S	24,433 S	.....
Westville**	76,000*y*	.....	.....	.....	?		?	?		?	.....	.....
Windsor	124,500	.....	.....	.....	124,500	34.67	5,767	118,733	33.06	‡	.....	.....
Yarmouth	357,000	13,500	.....	.....	370,500	52.93	15,862	354,638	50.66	? D	.....	.....
PRINCE EDWARD ISLAND												
Summerside	90,000*y*	40,000	.....	.....	130,000	40.89	35,028	94,972	29.87	‡	588 S	.....

‡ Reports from municipality do not segregate this item.
f Ferries.
y Sewers included.
** Unable to elicit a reply from municipality.
Figures herein supplied by Government reports.
x Approximate.

[1] Agricultural Society guarantee.
D Deficit.
S Surplus.

§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY (6)	POPULATION	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION	TAXES LEVIED	TAX ARREARS	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	FLOATING DEBT
						Revenue Producing (1)	Total (Including Revenue Producing)		
BRITISH COLUMBIA									
Coldstream	325	26.5	$ 800,609	$17,094	$ 6,617[2]	$ 120,000	$ 126,000	$ 35,644	$ 681
Coquitlam	2,450	58.0	1,870,071	34,023	13,255[2]	.....	101,675	27,251	5,000
Delta	2,500	65.6	3,833,162[4]	112,177	11,717[2]	225,000	457,450	89,397	1,725
Esquimalt	5,000	2.3	3,625,225	103,277	22,026[2]	397,200	417,200	30,162	8,500
North Vancouver	5,000	75.0	5,811,892	186,891	107,715[2]	325,825	1,498,952	195,655	65,000
Oak Bay	6,000	4.0	4,109,570	196,283	28,021[2]	643,950	1,218,450	441,747	25,654
Penticton	4,000	11.0	2,219,503[6]	109,882	28,046[2]	793,500	1,045,700	127,247	33,600
Richmond	5,000	47.0	6,068,884[4]	142,370	71,426[2]	365,000	750,021	130,752	.....
Saanich	12,000	70.3	10,682,140	252,753	61,979[2]	655,300	1,213,145	371,940	.....
Summerland	1,850	20.3	1,350,029	53,861	19,841[2]	480,600	560,000	99,286	.....
West Vancouver	3,000	38.0	2,852,607	114,747	57,826[2]	308,500	853,800	125,535	6,300
MANITOBA (Schools omitted)									
Assiniboia	1,151	33.8	3,142,220	70,059	71,874[3]	.....	206,184	.....	?
Dauphin	5,245	568.6	2,461,032	136,187	107,637[3]	.....	244,031	.....	?
Fort Garry	2,798	26.9	4,108,895	166,367	167,888[3]	1,115,485[5]	1,469,859[5]	132,488	?
Kildonan East	5,798	12.5	5,860,220	168,191	300,455[3]	213,350[5]	878,194[5]	104,223	?
Kildonan West	4,150	2.9	4,150,060	123,662	148,978[3]	502,295[5]	1,164,935[5]	120,068	?
Miniota	2,127	324.0	3,218,247	96,547	52,613[3]	66,000[7]	229,730	30,614	?
Pipestone	3,038	432.0	4,878,614	96,366	59,115[3]	97,500	311,896	29,500	?
Rosser	967	170.3	3,434,060	88,265	92,273[3]	.....	100,537	.....	?
St. Andrews	2,547	283.3	3,372,860	88,971	106,238[3]	.....	190,836	.....	?
St. James	11,392	8.0	9,270,260	405,975	790,406[3]	1,602,108[5]	2,296,300[5]	.....	?
St. Vital	4,077	22.5	5,269,380	209,164	291,622[3]	1,004,200[5]	1,260,558[5]	85,896	?
Wallace	1,943	430.0	3,706,365	87,960	41,569[3]	70,000[t]	297,295	46,364	?

MANITOBA MUNICIPALITIES—SCHOOLS OMITTED.

[1] Includes any debt on account of Housing.
[2] Arrears on property sold for taxes are omitted.
[3] Includes Tax Sale Certificates, but omits arrears on property to which title has been obtained.
[4] Improvements taxed at 50% value.
[6] Improvements taxed at 10% value.
[t] Telephones.
[5] Includes share, net liability Greater Winnipeg Water District, which is carried largely by the general rate.

Fort Garry	$188,035	St. James	$534,927
Kildonan East	213,350	St. Vital	184,792
Kildonan West	262,689		

[6] These figures have not been put on a per capita basis as it is not considered a fair method of comparison with urban municipalities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

COUNTY (4)	POPULATION (In area liable for County taxes) Rural	POPULATION (In area liable for County taxes) Urban	AREA IN SQUARE MILES	ASSESSED VALUE FOR LOCAL TAXATION (Area liable for County taxes) (1)	TAXES LEVIED (2)	GROSS DEBENTURE DEBT (3)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans and Bank Overdrafts)
Carleton	31,186	5,783	885	$19,634,610	$270,027	$1,734,043	$16,501	$207,200
Essex	29,326	32,393	678	69,522,126	318,869	315,776	.....	284,316
Grey	34,683	10,651	1,676	26,868,178x	237,414	335,000	52,112	.....
Halton	11,367	11,510	354	18,747,924	144,926	641,622	.....	17,585
Hastings	27,651	13,396	1,592	21,260,398	258,371	245,253	.....	197,372
Huron	31,258	15,009	1,261	41,800,138	221,942	181,000	30,798	?
Lanark	13,968	17,280	1,056	17,249,019	139,017	399,064	.....	4,802
Leeds and Grenville	27,150	20,711	1,182	27,269,543	482,482	436,008	.....	.....
Lincoln	17,476	8,792	300	18,106,545	323,218	1,430,000	171,000	318,557
Middlesex	36,826	6,347	1,190	40,556,941	271,676	408,360	248,030	130,600
Norfolk	17,833	7,786	625	15,796,154	178,987	444,232	.....	120,000
Oxford	24,701	11,053	746	31,101,482	235,547	305,011	.....	2,187
Peel	15,953	6,754	452	17,897,072	159,670	345,800	.....	?
Renfrew	29,860	20,262	1,691	20,779,641x	385,243x	959,903	.....	.....
Stormont, Dundas and Glengarry	43,624	16,212	1,216	26,637,642	1,207,820	848,955	.....	12,087
Welland	22,879	15,560	359	41,999,578	299,623	502,722	33,887	391,071
Wentworth	27,558	5,915	422	22,498,413	230,822	570,876	.....	.....
York	103,265	21,306	848	82,994,709	503,322	139,401	28,054	.....

x Approximate.

1 It should be remembered that this property is also liable for taxation by the township, village or town within whose limits it lies.

2 These taxes are levied on the various municipalities within the county, not on individuals.

3 As far as can be ascertained none of these counties have debentures outstanding for purposes in the nature of Public Utilities.

4 These figures have not been put on a percapita basis as it is not considered a fair method of comparison with urban municipalities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LANDS OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
BRITISH COLUMBIA															
Alberni	?	998	700*	$ 281,900	$ 403	$ 16,649	$23.78	$ 11,916		.....	$70,130	$100.19	9.0%	$35,654	$50.93
Armstrong	?	983	1,000	827,747	828	28,042	28.04	4,896		$40,400	189,191	189.19	37.9%	51,441	51.44
Chilliwack	1,657	1,767	1,800	995,510	553	53,265	29.59	8,475		29,000	253,545	140.84	28.2%	53,471	29.70
Courtenay	?	810	810	631,199	779	21,820	26.92	12,130		30,000	212,800	262.60	52.5%	10,231	12.63
Cumberland	?	1,045*	1,045	264,205	253	14,173	13.56	1,250		.....	6,000	5.74	1.1%	.....	
Duncan	?	1,178	1,200	712,967	594	20,236	16.86	5,926		18,500	137,900	114.91	22.9%	42,250	35.21
Enderby	835	783	800	534,925	669	20,750	25.94	6,625		27,500	113,000	141.25	28.2%	22,970	28.71
Grand Forks	1,577	1,469	1,500	757,560	505	36,526	24.35	11,116		.....	87,000	58.00	11.6%	13,178	8.78
Greenwood	778	371	400	140,493	351	8,287	20.70	7,481		.....	58,072	145.18	29.0%	.....	
Kaslo	722	950	950	320,520	337	14,451	15.20	3,954		15,500	48,000	50.49	10.1%	16,680	17.55
Ladysmith	3,295	1,967	2,000	543,832	272	18,478	9.24	4,909		.....	96,477	48.23	9.6%	39,981	19.99
Merritt	703	1,721	1,800	548,939	305	26,244	14.57	14,196		21,000	111,000	61.66	12.3%	26,980	14.99
Port Alberni	?	1,056	1,100	735,167	668	29,310	26.64	16,471		.....	221,000	200.88	40.1%	39,203	35.63
Port Moody	?	1,030	1,200	1,516,230	1,263	42,100	35.08	13,597		.....	150,300	125.24	25.0%	19,426	16.19
Salmon Arm	?	627	650	658,621	1,013	21,215	32.62	6,052		11,800	154,700	237.92	47.6%	23,985	36.89
Slocan	?	430*	430	69,865	162	5,699	13.25	2,848		.....	3,000	6.98	1.4%	.....	
ALBERTA															
Athabaska	227	425	400	$ 525,297	$1,313	$ 50,825	$127.00	$ 182,717	$ 20,000	$40,000x	$228,384	$570.96	114.2%	.....	
Bashaw	.....	433	550	107,055	195	3,211v	5.84	?	?	?	5,872x	10.68	2.1%	.....	
Bassano	540	799	800	1,044,766	1,305	51,319v	64.15	68,448	?	9,438	246,915	308.64	61.7%	1,292	1.62
Beverley	.....	1,039	1,000	756,196	756	36,610	36.61	56,239	26,563	40,078	58,628	58.62	11.7%	.....	
Big Valley (1923)	.....	1,057	1,000	544,661	545	33,634	33.63	30,000x	?	30,587	50,867	50.87	10.2%	.....	
Blairmore	1,137	1,552	1,700*	907,200	534	50,546	29.73	60,246	.....	12,800	54,969	32.33	6.5%	.....	
Bow Island	307	427	500	335,340	671	7,377v	14.75	?	?	?	67,870v	135.74	27.1%	6,000x	12.00
Brooks	486	499	500	179,345	359	8,075v	16.15	15,648	?	5,117	?			.....	
Camrose	1,586	1,892	2,000*	910,297	455	53,305v	26.65	58,312	78,339	?	234,172v	117.08	23.4%	.....	
Cardston	1,207	1,612	1,600	1,000,260	625	17,186v	10.74	?	?	.....	77,289v	48.31	9.6%	.....	
Castor	1,659	710	800	363,238	442	16,155v	20.19	?	?	?	36,593	45.74	9.1%	.....	
Claresholm	809	963	1,000	547,330	547	45,064	45.06	24,740	36,265	?	91,548v	91.55	18.3%	.....	
Coalhurst	.....	928	1,100*	17,157	16	1,000v	.91	?	?	?	v			.....	
Coleman	1,557	1,590	2,000*	238,730	119	10,504v	5.25	?	?	?	145v	.07	.0%	.....	
Coronation	.....	645	700	498,760	713	50,966	72.83	109,609	31,102	26,880	78,725	112.49	22.5%	.....	
Daysland	349	441	400	91,895	230	5,997v	14.99	?	?	?	1,849v	4.62	.9%	.....	
Didsbury	726	842	850	323,784	381	23,277v	27.37	?	?	?	19,207v	22.59	4.5%	.....	
Edson	497	1,138	1,500	784,725	523	37,401	24.93	20,974	6,333	43,500	50,400	33.60	6.7%	.....	
Frank	806	401	300	33,400	111	4,001	13.33	2,826	.....	.....	.....			.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

v Schools omitted. * Estimated.
x Approximate.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LANDS OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ALBERTA															
Fort Saskatchewan (1923)	782	982	900	$ 462,928	$ 528	$ 25,407	$28.23	$ 13,600	$ 15,000	?	$32,712*v*	$36.34	7.3%	.....	
Gleichen	583	668	750	260,996	348	13,208*v*	17.61	?	?	?	31,786*v*	42.37	8.4%	.....	
Grande Prairie	.....	1,061	1,300*	1,301,699	1,001	38,653	29.73	37,986*e*	*e*	?	38,146*v*	29.34	5.9%	.....	
Hanna	.....	1,364	1,500*	365,251	243	17,897	11 93	?	?	?	56,147*v*	37.43	7.5%	.....	
Hardisty	351	517	600	218,711	364	3,946*v*	6.57	6,519	?	$17,500	29,786	49.62	9.9%	.....	
High River	1,182	1,198	1,200	727,896	607	54,408	45.34	47,321	22,712	115,666	233,360	194.45	38.9%	.....	
Innisfail	602	941	1.000	350,125	350	19,323*v*	19.52	?	?	?	15,900*v*	15.90	3.2%	.....	
Lacombe	1,029	1,133	1,300	372,616	286	22,994*v*	17.69	75,392	.....	28,000	83.749	64.41	12.9%	.....	
Lamont	197	419	450	400,456	890	4,950*v*	11.00	?	?	.....	.....			.....	
Leduc	523	756	900*	183,326	204	24,065	26.74	3,782	1,028	?	32,878*v*	36.53	7.3%	.....	
Macleod	1,844	1,723	1,800	1,270,452	706	90,667	50.37	54,196	598,634	?	570,000*v*	316.63	63.3%	.....	
Magrath	995	1,069	1,050	145.339	138	29,189	27.80	21,296	?	24,513	40,102	38.19	7.6%	.....	
Morinville	385	460	600	178,228	297	11,157	18.59	4,560	.....	10,500	21,819	36.35	7.3%	.....	
Mundare	152	497	550	125,677	228	7,257*v*	13.19	?	?	?	7,580*v*	13.78	2.7%	.....	
Nanton	571	710	600	354,102	590	19,566	32.60	4,315	.....	15,500	31,900	53.14	10.6%	.....	
Okotoks	516	448	475	190,202	400	8,664*v*	18.24	?	?	?	6,216*v*	13.08	2.6%	.....	
Olds	917	764	900*	437,761	486	10,656*v*	11.84	10,675	?	5,100	10,932	12.15	2.4%	.....	
Peace River	.....	980	1,300*	581,185	447	23,247*v*	17.88	?	?	?	.....*v*			.....	
Pincher Creek	1,027	888	1,000	753,437	753	21,155*v*	21.56	?	?	?	60,327*v*	60.33	12.1%	.....	
Ponoka	642	1,594	1,000*	356,556	357	10,369*v*	10.37	5,550	?	585	12,707	12.70	2.5%	$ 500	$ .50
Provost	329	465	500	128,700	257	14.000	28.00	7,780	.....	17.000	22,800	45.60	9.1%	.....	
Raymond	1.465	1,394	1,600	409,903	256	49,573	30.98	31,530	500	20,667	69,034	43.15	8.6%	.....	
Redcliff (1923)	220	1,137	1,100	4,078,869	3,707	113,000	102.72	1,215,184	175,235	29,650	352,800	320.70	64.1%	62,113	56.46
St. Albert	614	800	1,000	345,477	345	10,146*v*	10.15	?	?	?	21,617*v*	21.62	4.3%	.....	
St. Paul de Metis	.....	869	1,000	402,275	402	6,037*v*	6.03	?	?	?	1,848*v*	1.85	0.4%	.....	
Stettler	1,444	1,416	1,500	1,094,532	730	56,282	37.51	21,742	.....	32,000	134,488	89.65	17.9%	.....	
Strathmore	531	584	600	118,988	198	22,430	37.38	29,721	400	?	9,500*v*	15.83	3.2%	.....	
Taber	1,400	1,705	1,682	828,481	493	81,160	48.25	153.775	148,285	41,066	159,550	94.85	18.9%	3,335	1.98
Three Hills	.....	471	600	170,825	285	5,832*v*	9.72	?	?	?	.....*v*			.....	
Tofield	586	500	450	818,526	1,819	52,447	116.54	315,098	1,000	9,552	106,931	237.60	47.5%	2,120	4.71
Trochu	353	537	650	258,352	397	14,832	22.81	21,648	400	160	160	.24	.0%	.....	
Vegreville	1,029	1,479	1,600	894,983	559	80,682	50.43	27,788	10,973	52,400	234,275	146.73	29.3%	33,325	20.82
Vermilion	625	1,272	1,400	843,713	602	75,000*x*	53.57	28,000*x*	110,000*x*	25,000*x*	83,000*x*	59,28	11.9%	.....	
Vulcan	.....	641	875	120,288	137	14.000*x*	15.99	20,000*x*	?	?	12,000*x*	13.70	2.7%	.....	
Wainwright	788	975	1,000*	745,095	745	36,000*x*	36.00	144,731	32,959	?	71,510*v*	71.51	14.3%	.....	
Youngstown	.....	410	600*	254,055	423	19,902	33.17	7,256	9,167	6,754	16,180	26.96	5.4%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

v Schools omitted.
* Estimated.

e Tax Arrears and Tax Sale Lands and Certificates combined.
x Approximate.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION Dominion Census 1911	POPULATION Dominion Census 1921 (1)	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED (2) Amount	TAXES LEVIED (2) Per Capita	TAX ARREARS Amount	TAX SALE LANDS OR CERTIFICATES HELD Amount	GROSS DEBENTURE DEBT (b) Schools Only Amount	GROSS DEBENTURE DEBT (b) Total (including schools) Amount	GROSS DEBENTURE DEBT (b) Total (including schools) Per Capita	RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND Amount	TOTAL SINKING FUNDS ON HAND Per Capita
SASKATCHEWAN														
Arcola	794	605	$ 577,781	$ 954	$ 23,538	$38.88	$ 9,329	$ 7,846	$ 8,159	$78,128	$129.07	25.8%	$3,366	$5.56
Assiniboia	?	1,006	1,031,538	1,025	40,166	39.93	7,960	18,626	19,827	106,843	106.20	21.2%	.....	
Balcarres	348	416	300,550	722	8,876	21.33	1,895	161	?	5,096	12.25	2.5%	.....	
Battleford	1,335	1,229	852,761	694	61,340	49.91	147,928	203,895	177,526	763,438	621.21	124.2%	.....	
Biggar	315	1,535	1,124,650	733	50,239	32.73	12,939	56,372	18,318	98,321	64.06	12.8%	18,912	12.32
Broadview	702	839	578,668	690	29,004	34.57	16,868	12,201	9,537	32,165	38.34	7.6%	.....	
Cabri	?	532	501,849	943	22,788	42.84	10,347	6,538	6,298	12,692	23.86	4.8%	.....	
Canora	435	1,230	1,158,715	942	58,836	47.83	27,497	78,693	22,630	179,416	145.87	29.2%	.....	
Carnduff	469	494	392,770	795	15,960	32.33	7,078	1,243	2,436	12,593	25.48	5.1%	.....	
Craik	435	570	484,580	850	18,195	31.91	9,899	1,727	27,627	48,423	84.93	17.0%	.....	
Davidson	389	652	574,959	882	29,717	45.59	6,563	9,575	16,639	87,556	134.31	26.8%	26,893	41.25
Duck Lake	379	437	327,173	749	7,766	17.77	4,627	1,145	4,840	20,277	46.39	9.3%	3,742	8.56
East End	?	427	419,132	981	18,362	43.00	8,721	16,523	.....	2,400	5.62	1.2%	.....	
Esterhazy	258	420	266,797	635	7,572	18 02	1,015	307	?	5,965v	14.20	2.8%	.....	
Foam Lake	185	451	325,345	721	10,341	22.93	2,403	.....	?	2,433	5.39	1.1%	.....	
Fort Qu'Appelle	285	495	382,150	772	11,069	22.36	5,179	4,213	?	1,800	3.64	.7%	.....	
Govan	390	495	535,738	1,082	19,530	39.45	10,447	3,087	10,282	38,601	77 97	15.6%	.....	
Gravelbourg	?	1,106	820.554	742	33,320	30.13	7,677	11,553	1,487	101,558	91.83	18.2%	.....	
Grenfell	769	765	434,341	568	16,649	21.76	3,440	.....	7,320	27,392	35.80	7.2%	.....	
Gull Lake	606	788	728,690	925	24,528	31.13	10,958	16,509	8,689	11,067	14.04	2.8%	.....	
Herbert	559	827	730,146	883	23,672	28.61	4,468	12,081	10,694	26,544	32.09	6.4%	.....	
Humboldt	859	1,822	1,324,893	727	88,962	48.82	114,874	55,791	49,508	580,134	318.37	63.7%	.....	
Indian Head	1,285	1,439	1,055,412	733	54,542	37.90	12,585	11,715	18,487	241,034	167.49	33.5%	16,803	11.68
Kerrobert	320	788	960,878	1,219	52,175	66.21	54,838	60,688	12,623	121,969	154.77	31.0%	.....	
Kindersley	456	1,003	926,265	923	45,449	45.31	15,140	57,141	15,632	165,366	164.86	33.0%	.....	
Langham	389	430	268,790	648	14,944	34.74	3,865	4,843	21,475	34,467	80.13	16.0%	.....	
Lanigan	392	426	252,650	593	15,043	35.31	7,289	20,994	14,204	18,873	44.29	8.8%	.....	
Leader	?	765	653,329	854	23,417	30.61	3,632	12,073	13,357	28,515	37.27	7.5%	.....	
Lemberg	303	472	318.389	675	9,878	20.93	4,331	?	6,000	9,515	20.16	4.0%	.....	
Lloydminster	441	469	851,779	1,816	34,696	73.97	23,537	31,601	2,315	16,806	35.83	7.2%	.....	
Lumsden	695	498	438,725	881	14,307	28.72	2,486	3,178	790	14,151	28.41	5.7%	.....	
Maple Creek	936	1,002	1,309,615	1.310	36,690	39.63	17,459	8,999	21,396	117,023	116.79	23.4%	.....	
Melfort	599	1,746	1,822,468	1,044	93,696	53.66	60,352	41,002	54,648	262,198	150.16	30.0%	22,027	12.61
Milestone	436	472	425,448	902	14,147	29.98	857	.....	2,235	18.557	39.32	7.9%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

v Schools omitted.

1 Latest reliable figures available.

(2) Includes Provincial levy, about 2% of total.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION Dominion Census 1911	POPULATION Dominion Census 1921 (1)	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED (2) Amount	TAXES LEVIED (2) Per Capita	TAX ARREARS Amount	TAX SALE LANDS OR CERTIFICATES HELD Amount	GROSS DEBENTURE DEBT (b) Schools Only Amount	GROSS DEBENTURE DEBT (b) Total (including schools) Amount	GROSS DEBENTURE DEBT (b) Total (including schools) Per Capita	RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND Amount	TOTAL SINKING FUNDS ON HAND Per Capita
SASKATCHEWAN														
Moosomin	1,143	1,099	$ 792,768	$ 721	$35,820	$32.59	$ 5,536	$ 9,972	$23,316	$61,946	$56.36	11.3%	.....	
Morse	290	559	451,339	807	18,813	33.66	9,959	9,596	5,015	13,924	24.91	5.0%	.....	
Neudorf	326	500	225,880	452	4,939	9.88	451	178	?	500	1.00	.2%	.....	
North Regina	?	586	564,605	963	15,736	26.85	20,612	22,661	?	6,928	11.81	2.4%	.....	
Nokomis	374	547	509,124	931	27,232	49.78	7,426	28,733	9,913	46,578	85.14	17.0%	.....	
Outlook	685	704	704,296	1,000	36,958	52.48	18,302	46,520	15,929	92,341	131.12	26.3%	.....	
Oxbow	630	602	446,862	742	22,600	37.54	7,064	2,542	3,579	29,585	49.12	9.9%	.....	
Prelate	?	446	404,030	906	12,773	28.64	6,735	1,424	?	9,980	22.37	4.5%	.....	
Qu'Appelle	851	688	514,337	747	24,843	36.09	3,810	4,171	6,706	24,916	36.20	7.2%	.....	
Radisson	305	431	348,907	809	14,150	32.83	5,686	3,801	8,375	24,963	57.91	11.6%	.....	
Radville	233	883	462,786	524	19,517	22.09	3,848	9,405	8,211	15,212	17.21	3.4%	.....	
Rhein	?	428	226,417	529	6,027	14.08	1,231	2,309	?	400v	.93	.2%	.....	
Rocanville	266	415	300,810	725	9,766	23.54	1,447	293	?	4,899	11.81	2.3%	.....	
Rosetown	317	865	752,910	870	31,181	36.05	5,074	15,457	24,322	67,691	78.25	15.6%	$5,133	$5.93
Rosthern	1,172	1,074	1,008,420	939	34,570	32.19	20,034	6,146	34,888	81,153	75.55	15.1%	.....	
Rouleau	679	590	474,680	805	23,045	39.06	9,695	1,290	18,278	86,705	146.96	29.4%	.....	
Saltcoats	432	479	370,417	773	12,570	26.25	4,202	2,767	2,320	37,361	78.00	15.6%	.....	
Scott	420	236	283,490	1,201	18,295	77.52	45,478	48,019	3,292	162,033	686.53	137.3%	.....	
Shaunavon	?	1,146	1,365,815	1,192	47,896	41.79	16,015	12,675	18,188	32,864	28.68	5.7%	.....	
Semans	194	450	411,310	914	16,604	36.89	11,349	3,301	?	5,320	11.82	2.4%	.....	
Shellbrook	198	402	308,215	767	11,293	28.09	6,860	3,066	?	2,633v	6.55	1.3%	.....	
Star City	132	591	473,660	801	19,137	32.38	6,124	1,297	1,422	1,542	2.61	.5%	.....	
Strasbourg	811	514	598,628	1,164	17,062	33.19	10,207	2,573	3,792	24,723	48.00	9.6%	.....	
Sutherland	421	961	782,924	815	44,637	46.45	69,045	64,892	43,625	305,855	318.40	63.6%	20,697	21.55
Tisdale	250	783	453,020	579	21,682	27.69	6,913	6,014	1,751	3,918	5.00	1.0%	.....	
Unity	149	611	641,083	1,049	19,552	31.99	6,860	47	6,042	36,381	59.51	11.9%	.....	
Wadena	255	544	558,782	1,027	28,945	53.20	10,754	19,225	22,009	46,359	85.20	17.0%	.....	
Wapella	485	401	319,671	797	8,348	20.81	1,036	46	1,333	12,600	31.42	6.3%	.....	
Watrous	781	1,101	1,177,474	1,069	73,694	66.94	29,212	84,242	12,793	330,721	300.39	60.1%	.....	
Whitewood	447	499	394,289	790	14,853	29.76	6,148	1,688	7,665	22,954	46.00	9.2%	.....	
Wilkie	537	778	712,120	915	36,909	47.43	58,848	73,954	46,657	135,679	174.34	34.9%	.....	
Wolsley	961	956	719,566	753	26,636	27.86	3,799	1,149	9,255	32,673	34.18	6.8%	.....	
Wynyard	515	849	672,326	791	26,623	31.34	11,957	6,159	16,241	24,494	28.82	5.8%	.....	
Yellow Grass	459	468	424,097	906	18,154	38.79	4,616	2,780	10,022	41,219	88.08	17.6%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

v Schools omitted.

1 Latest reliable figures available.

(2) Includes Provincial levy, about 2% of total.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LANDS OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
MANITOBA															
Beausejour	847	994	908	$ 399,300	$ 440	$ 8,313	$9.15	$ 8,111	$ 283	$ 8,000	$24,806	$27.32	5.4%	.....	
Birtle	437	560	625	318,250	509	9,995	15.99	5,807	.....	?	24,200v	38.72	7.7%	.....	
Boissevain	918	825	828	391,780	473	18,580	22.44	3,833	859	.....	34,240	41.36	8.3%	.....	
Carberry	878	794	828	812,220	981	25,016	30.19	5,676	730	.....	20,426	24.65	4.9%	.....	
Carman	1,271	1,591	1,524	1,074,960	705	51,054	33.50	40,901	4,416	22,000	92,984	61.02	12.2%	$1,000	$6.56
Deloraine	808	685	647	337,900	522	19,323	29.87	9,349	1,201	?	16,722v	25.85	5.2%	.....	
Elkhorn	574	534	519	339,535	654	8,975	17.29	4,833	1,400	?	7,447v	14.35	2.8%	.....	
Emerson	?	746	1,105	437,397	396	23,477	21.25	11,907	1,035	31,000	65,482	59.26	11.9%	.....	
Gilbert Plains	542	737	697	447,776	643	17,881	25.65	4,563	281	15,693	18,241	26.17	5.2%	.....	
Gimli	496	617	614	182,505	297	12,593	20.51	7,248	1,515	10,000	10,000	16.29	3.3%	.....	
Gladstone	782	832	818	436,665	534	17,253	21.08	7,353	188	?	33,299v	40.69	8.1%	2,639	3.22
Grandview	637	846	570	453,895	796	28,863	50.63	11,701	736	42,810	61,253	107.44	21.5%	.....	
Gretna	519	581	481	242,571	504	6,735	14.00	10,338	328	.....	.....	.....	.....	.....	
Hamiota	565	609	602	425,345	706	14,889	24.73	4,843	1,178	15,000	23,287	38.68	7.7%	500	.08
Hartney	623	576	566	290,475	513	10,433	18.43	5,724	458	.....	6,571	11.61	2.3%	.....	
Killarney	1,010	871	869	529,315	609	20,405	23.49	11,027	3,733	3,600	24,473	28.17	5.6%	.....	
Manitou	639	618	623	460,305	739	14,414	23.13	2,807	.....	28,771	41,523	66.64	13.3%	.....	
Melita	690	676	622	499,710	803	16,288	26.17	5,789	.....	.....	32,000	51.24	10.2%	6,683	10.74
Minnedosa	1,483	1,505	1,493	1,183,765	793	42,894	28.73	24,739	4,341	20,000	126,752	84.90	16.9%	23,424	15.69
Morden	1,130	1,268	1,316	777,990	591	27,231	20.69	10,033	106	?	13,020v	9.89	2.0%	.....	
Morris	598	796	692	376,375	544	14,562	21.04	10,316	2,789	4,398	10,847	15.67	3.2%	.....	
Neepawa	1,864	1,887	1,889	1,116,400	591	51,160	27.08	31,961	13,109	.....	292,804	155.01	31.0%	55,615	29.44
Oak Lake	449	500	466	353,137	758	11,450	24.57	4,546	685	?	8,221v	17.64	3.5%	.....	
Pilot Mound	457	483	437	298,515	683	8,209	18.78	2,849	.....	3,370	3,370	7.71	1.5%	.....	
Plum Coulee	380	419	407	298,410	733	5,670	13.93	328	.....	27,000	27,000	66.34	13.3%	.....	
Rapid City	580	571	553	419,065	758	19,250	34.80	10,248	.....	1,775	23,394	42,30	8.5%	.....	
Rivers	950	857	718	400,517	558	26,835	37.38	31,367	32,550	.....	40,175	55.96	11.2%	.....	
Roblin	?	617	602	445,671	740	12,250	20.35	3,482	3,482	?	30,266v	50.27	10.1%	.....	
Russell	562	696	811	748,572	923	24,992	30.82	9,109	2,145	?	76,204v	93.96	18.8%	.....	
Shoal Lake	591	673	678	475,698	702	24,800	36.58	7,136	.....	.....	40,566	59.83	12.0%	.....	
Souris	1,854	1,710	1,713	1,124,526	656	56,717	33.11	30,788	15,394	?	224,669v	131.16	26.2%	.....	
Stonewall	1,005	1,112	927	629,110	679	22,840	24.64	16,752	6,686	7,200	24,175	26.08	5.2%	.....	
Swan River	574	903	987	518,827	526	21,590	21.87	21,287	876	?	56,758v	57.50	11.5%	.....	
The Pas	?	1,858	1,796	1,470,735	819	52,962	29.49	36,075	7,786	19,500	296,500	165.09	33.0%	36,938	20.57
Tuxedo	?	1,062	969	2,933,120	3,027	15,605	16.10	110,277	.....	?	64,027v	66.08	13.2%	1,749	1.80
Virden	1,550	1,361	1,316	987,708	751	45,252	34.39	19,597	2,440	?	44,830v	34.07	6.8%	.....	
Winkler	458	812	835	390,700	468	9,867	11.82	3,399	.....	?	v	.....	.....	.....	
Winnipegosis	518	750	710	281,370	396	13,401	18.86	10,321	52	10,050	10,050	14.15	2.8%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

v Schools omitted.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
Acton	1,720	1,722	1,742	$ 694,248	$399	$35,410	$20.32	$ 2,520	$ 7,521	$174,208	$100.00	20.0%	$ 6,594	$3.78
Ailsa Craig	568	532	547	195,945	358	8,297	15.16	433	.....	7,145	13.06	2.6%	.....	
Alliston	1,279	1,376	1,321	616,037	466	34,241	25.92	192	42,887	122,644	92.84	18.5%	.....	
Alvinston	806	691	659	373,030	566	13,323	20.21	473	.....	2,130	3.23	.6%	.....	
Arthur	1,102	1,104	1,223	509,900	417	21,308	17.43	1,267	5,240	44,287	36.24	7.2%	.....	
Athens	802	726	694	364,201	525	13,896	20.02	5,297	5,208	15,798	22.76	4.5%	.....	
Ayr	823	777	817	368,830	451	12,043	14.74	10	461	14,226	17.41	3.5%	.....	
Bancroft	625	768	666	143,335	215	10,457	15.10	1,602	4,257	19,293	28.97	5.8%	.....	
Beamsville	1,096	1,256	1,166	742,115	636	32,161	27.58	1,660	39,284	55,932	47.96	9.5%	.....	
Beaverton	1,015	933	986	470,443	477	17,274	17.51	452	5,031	63,471	64.37	12.9%	8,344	8.46
Beeton	564	582	586	224,168	383	8,145	13.89	4	18,000	40,609	69.29	13.9%	.....	
Belle River	520	608	580	350,779	605	9,340	16.10	132	.....	15,153	26.12	5.2%	.....	
Blenheim	1,387	1,565	1,580	891,640	564	38,067	24.09	2,674	908	119,617	75.70	15.1%	.....	
Blind River	2,558	1,843	1,616	415,035	256	23,119	14.30	13,434	.....	6,511	4.02	.8%	.....	
Bloomfield	610	600	512	338,748	662	9,640	18.82	.....	.....	15,109	29.50	5.9%	.....	
Blyth	704	656	692	309,975	448	14,778	21.35	341	1,183	21,650	31.28	6.2%	.....	
Bobcaygeon	1,000	1,095	943	376,447	399	12,565	13.32	93	.....	20,421	21.67	4.3%	.....	
Bolton	712	679	658	307,281	467	12,357	18.77	135	.....	26,340	40.03	8.0%	.....	
Bonfield	484	421	421	41,450	98	3,136	7.45	246	.....	5,681	13.49	2.7%	.....	
Bothwell	690	633	613	267,899	437	13,510	22.03	2,201	7,942	26,016	42.44	8.5%	.....	
Braeside	.....	.....	529	117,639	222	6,096	11.52	70	.....	1,094	2.07	.4%	.....	
Bradford	946	961	1,028	466,489	454	18,398	17.89	2,438	.....	32,156	31.28	6.2%	.....	
Brighton	1,320	1,411	1,353	673,400	498	23,342	17.25	1,129	43,365	86,099	63.63	12.7%	.....	
Bruce Mines	689	477	480	224,841	468	13,431	27.98	4,438	22,794	31,202	65.00	13.0%	2,514	5.23
Brussels	902	870	872	429,016	492	16,959	19.44	239	7,500	20,991[1]	24.07	4.8%	8,813	10.10
Burk's Falls	976	981	911	366,000	402	16,224	17.80	1,300	.....	23,149	25.41	5.1%	.....	
Cache Bay	889	926	1,075	230,411	214	10,577	9.83	2,162	.....	14,403	13.40	2.7%	.....	
Caledonia	952	1,223	1,335	630,678	472	22,848	17.11	582	.....	26,635	19.95	4.0%	.....	
Cannington	948	869	951	413,343	435	15,870	16.69	8,497	8,677	26,070	27.41	5.5%	.....	
Capreol	.....	1,287	1,900	667,771	351	30,449	16.03	15,093	51,976	96,426	50.75	10.1%	.....	
Cardinal	1,111	1,241	1,308	785,392	601	20,185	15.43	1,352	23,600	23,600	18.04	3.6%	.....	
Casselman	956	977	978	338,555	346	12,303	12.57	1,332	.....	20,055	20.50	4.1%	.....	
Cayuga	736	784	767	460,947	601	19,990	26.06	917	78,296	84,023	109.54	21.9%	.....	
Chelmsford	550	1,045	477	124,778	262	4,457	9.34	4,883	.....	.....		.....	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA. (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

[1] Also note outstanding $16,000.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
Chesley	1,734	1,708	1,803	$ 828,199	$459	$34,852	$19.33	$ 882	$ 3,852	$104,073	$57.72	11.6%	$17,481	$9.69
Chesterville	883	967	941	352,947	375	17,288	18.37	1,567	5,325	15,752	16.73	3.3%	.....	
Chippawa	707	1,137	1,027	416,802	406	16,572	16.23	7,220	11,936	32,101	31.25	6.2%	.....	
Clifford	595	469	410	220,957	539	8,337	20.33	2,542	16,450	19,066	46.50	9.3%	.....	
Cobden	762	711	710	248,038	349	11,219	15.80	697	2,539	52,357	73.74	14.7%	.....	
Colborne	999	932	887	356,564	402	17,011	19.17	2,330	40,000	40,000	45.09	9.0%	.....	
Coldwater	649	958	647	328,533	508	11,980	18.52	1,824	1,354	24,603	38.02	7.6%	.....	
Courtwright	375	448	425	296,158	697	5,911	13.91	943	.....	29,343	69.04	13.8%	.....	
Creemore	643	653	540	306,998	569	12,175	22.54	394	17,932	36,033	66.72	13.3%	.....	
Delhi	825	733	706	294,450	417	12,906	18.28	878	16,000	16,000	22.66	4.5%	.....	
Deseronto	2,013	1,847	1,844	952,896	517	49,758	26.98	10,419	12,000	52,028	28.21	5.6%	.....	
Drayton	706	600	618	306,065	495	15,826	25.61	743	2,195	11,169	18.00	3.6%	.....	
Dresden	1,551	1,339	1,456	620,773	426	31,911	21.91	10,993	11,841	62,634	43.02	8.6%	.....	
Dryden	715	1,019	1,121	629,355	561	22,791	20.33	4,856	50,000	76,035	67.82	13.5%	.....	
Dundalk	687	675	725	287,279	396	15,864	21.88	383	7,666	16,979	23.42	4.7%	.....	
Durham	1,581	1,494	1,622	564,710	348	23,499	14.49	2,489	12,867	111,184	68.54	13.7%	.....	
Dutton	836	813	845	442,343	523	16,887	19.98	597	.....	30,720	36.35	7.3%	4,000	4.73
Eganville	1,189	1,015	1,057	349,575	331	17,451	16.51	13,925	21,948	57,940	54.81	10.9%	.....	
Elora	1,197	1,136	1,091	544,253	499	23,182	21.24	965	.....	13,387	12.27	2.5%	.....	
Embro	477	460	463	226,684	490	6,989	15.09	478	.....	9,353	20.20	4.0%	.....	
Englehart	670	759	723	254,990	353	14,034	19.41	4,021	2,696	30,941	56.63	11.3%	1,087	1.50
Erin	511	479	412	197,240	479	5,369	13.03	384	.....	.....	.....	.....	.....	.....
Essex	1,353	1,588	1,591	1,222,584	768	46,178	29.02	13,679	92,731	181,662	114.18	22.8%	9,000	5.65
Exeter	1,555	1,422	1,507	789,265	524	33,921	22.51	1,103	4,338	93,736	62.20	12.4%	.....	
Fenelon Falls	1,053	1,031	957	509,162	532	21,023	21.96	1,504	.....	45,888	47.95	9.6%	.....	
Fergus	1,534	1,796	1,762	940,991	534	42,466	24.22	1,420	.....	126,694[2]	71.91	14.5%	.....	
Flesherton	.....	422	410	152,454	372	6,374	15.54	229	155	7,234	17.64	3.5%	.....	
Font Hill	.....	.....	739	305,320	413	10,866	14.70	276	.....	.....	.....	.....	.....	
Forest	1,445	1,422	1,422	790,168	556	30,892	21.72	856	9,696	46,816	32.92	6.6%	.....	
Fort Erie	1,146	1,546	1,556	1,003,689	645	37,596	24.16	7,160	4,073	49,788	31.91	6.4%	.....	
Frankford	.....	786	788	294,910	374	13,336	16.92	.....	.....	.....	.....	.....	.....	
Glencoe	841	862	835	478,485	573	16,707	20.01	2,731	10,194	65,092	77.95	15.6%	10,196	12.21
Gore Bay	703	635	622	234,249	377	10,042	16.14	1,610	.....	2,975	4.78	1.0%	.....	
Grand Valley	775	620	582	246,370	423	9,496	16.31	1,071	6,172	18,208	31.29	6.3%	.....	
Gravenhurst	1,624	1,478	1,621	568,568	351	27,600	17.02	5,074	850	162,646	100.34	20.0%	16,897	10.42
Hagersville	1,106	1,169	1,271	528,565	416	25,001	19.67	310	5,563	23,555	18.54	3.7%	.....	
Harriston	1,491	1,263	1,311	613,434	468	31,967	24.38	5,432	6,805	63,359	48.33	9.7%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA. (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

[2] Also Housing $50,000.?

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
Hastings	883	730	736	$ 314,865	$428	$ 9,950	$13.52	$ 355	.....	$17,422	$23.67	4.7%	.....	
Havelock	1,436	1,268	1,258	393,642	313	17,748	14.10	866	$ 5,201	53,958	42.89	8.5%	$1,900	$1.51
Hensall	792	756	738	370,699	502	11,976	16.27	230	.....	18,929	25.65	5.1%	.....	
Highgate	.....	394	417	171,145	410	5,508	13.20	168	.....	.....	.....	.....	.....	
Humberstone	.....	1,524	1,455	734,380	505	33,122	22.76	5,485	50,227	53,960	37.08	7.4%	.....	
Iroquois	849	916	847	428,717	506	24,372	28.77	8,613	.....	46,622	55.05	11.0%	.....	
Iroquois Falls	.....	1,178	1,544	1,384,480	896	93,389	60.40	17,883	120,699	484,609	313.90	62.7%	.....	
Jarvis	510	485	480	183,578	382	7,434	15.48	.....	.....	14,224	29.63	5.9%	.....	
Keewatin	1,242	1,327	1,288	729,584	566	29,586	22.97	1,268	10,214	11,745	11.32	2.3%	1,133	.88
Kemptville	1,192	1,204	1,220	563,177	462	24,478	20.06	8,467	2,472	6,028	4.94	1.0%	.....	
Killaloe Station	435	522	504	103,075	205	4,265	8.46	534	.....	2,589	5.13	1.0%	.....	
Kingsville	1,427	1,783	2,010	1,430,080	711	69,096	34.37	7,194	100,321	205,185	102.08	20.4%	.....	
Lakefield	1,397	1,189	1,193	557,025	467	27,301	22.88	3,120	3,258	73,092	61.27	12.2%	.....	
Lanark	737	597	575	175,082	304	8,973	15.60	104	.....	11,185	19.45	3.9%	.....	
Lancaster	624	672	612	166,573	272	7,872	12.86	1,642	.....	9,242	15.10	3.0%	.....	
Leaside	.....	325	303	1,337,891	4,415	37,951	125.25	67,174[3]	.....	163,361	539.14	107.9%	.....	
Lion's Head	.....	425	415	90,865	219	2,356	5.68	435	.....	.....	.....	.....	.....	
Little Current	1,208	923	920	290,940	316	15,251	16.15	1,434	.....	21,709	23.60	4.7%	13,125	14.26
L'Original	1,347	1,298	1,162	392,836	338	11,758	10.12	5,568	.....	24,023	20.67	4.1%	.....	
Lucan	709	683	624	293,125	470	13,794	22.11	?	.....	11,200	17.95	3.6%	.....	
Lucknow	967	905	887	399,943	451	16,615	18.73	128	.....	26,403	29.75	5.0%	1,534	1.72
Madoc	1,058	1,058	1,072	397,870	371	19,791	18.46	10,461	15,333	19,368	18.06	3.6%	.....	
Markdale	925	882	908	341,336	375	16,448	18.11	1,284	3,459	43,754	48.19	9.6%	.....	
Markham	909	1,012	970	492,685	506	17,393	17.93	238	4,539	46,873	48.32	9.6%	.....	
Marmora	866	948	792	296,390	374	16,053	20.27	5,726	8,364	49,823	62.90	12.6%	.....	
Massey	864	632	684	194,478	284	8,291	12.12	4,317	.....	14,863	21.72	4.3%	.....	
Mattawa	1,524	1,462	1,543	303,673	197	12,905	8.36	5,230	.....	13,128	8.50	1.7%	.....	
Maxville	759	725	785	268,070	341	10,986	13.99	1,078	13,079	28,502	34.05	6.8%	.....	
Merrickville	993	807	837	379,175	453	15,064	18.00	110	.....	34,820	41.60	8.3%	.....	
Mildmay	.....	708	679	245,938	362	6,929	10.21	88	.....	8,200	12.07	2.4%	.....	
Millbrook	793	717	742	273,005	368	10,431	14.06	280	.....	6,041	8.14	1.6%	2,396	3.23
Milton	1,654	1,873	1,900	844,862	445	32,328	17.01	3,877	83,652	140,557	73.98	14.8%	.....	
Milverton	826	951	1,054	?		?		127	9,142	103,541	98.24	19.6%	.....	
Mitchell	1,766	1,800	1,699	1,022,043	602	42,001	24.72	1,292	26,937	85,332	50.22	10.0%	8,297	4.88
Morrisburg	1,696	1,444	1,416	581,201	410	29,303	20.69	590	.....	81,209	57.35	11.4%	.....	
Mount Forest	1,839	1,718	1,761	832,044	473	38,723	21.99	2,421	2,600	78,599	44.63	8.9%	7,122	4.04

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA. (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

[3] Over $35,000 due by York Land Co.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
Neustadt	466	422	445	$ 149,055	$335	$ 6,258	$14.06	$ 526	.....	$23,788	$53.45	10.7%	.....	
Newburgh	465	416	419	132,154	315	5,611	13.39	739	$ 450	450	1.07	.2%	.....	
Newcastle	655	559	615	227,739	370	10,768	17.51	1,273	.....	1,765	2.87	.5%	.....	
New Hamburg	1,484	1,351	1,401	735,544	525	27,581	19.68	476	5,231	78,078	55.72	11.1%	.....	
Niagara	1,318	1,357	1,714	838,929	489	51,056	29.79	7,569	2,284	59,296	34.59	6.9%	.....	
Norwich	1,112	1,176	1,307	556,545	426	30,215	23.12	300	40,812	124,760	95.45	19.0%	.....	
Norwood	811	765	748	280,868	375	14,076	18.80	219	.....	34,525	46.13	9.2%	.....	
Oil Springs	646	490	491	247,881	505	12,533	25.52	8,255	3,179	19,059	38.80	7.7%	.....	
Omemee	500	510	485	275,496	568	10,499	21.65	893	3,080	11,265	21.16	4.2%	.....	
Palmerston	1,665	1,523	1,780	675,037	379	39,137	21.98	1,897	10,000	101,394	56.95	11.4%	10,641	5.97
Paisley	830	760	749	338,461	451	14,999	20.02	2,204	17,125	21,076	28.14	5.6%	.....	
Parkhill	1,289	1,152	1,201	498,855	415	19,163	15.95	2,769	3,697	50,554	42.09	8.4%	3,060	2.55
Point Edward	874	1,258	1,150	?		25,069	21.80	4,217	12,950	31,776	27.62	5.5%	.....	
Port Credit	.....	1,123	1,119	974,965	871	35,283	31.53	8,929	27,353	116,224	103.85	20.7%	.....	
Port Dalhousie	1,152	1,492	1,424	1,096,420	770	33,703	23.66	2,042	6,876	173,908	122.13	24.4%	3,528	2.47
Port Dover	1,138	1,462	1,380	804,168	583	30,344	21.99	1,167	26,884	142,881	103.53	20.7%	.....	
Port Elgin	1,235	1,291	1,304	558,381	428	25,126	19.26	52	.....	30,622	23.48	4.7%	.....	
Port McNicoll	.....	1,074	576	435,000	755	18,052	31.34	1,931	.....	12,341	21.42	4.2%	.....	
Port Perry	1,148	1,143	1,162	804,800	649	28,454	22.95	2,149	.....	16,808	13.55	2.7%	.....	
Port Rowan	721	672	637	289,520	454	11,993	18.81	154	.....	13,764	21.60	4.3%	.....	
Portsmouth	?	746*	700	176,359	252	6,959	9.94	2,691	.....	.....		.....	.....	
Port Stanley	891	973	717	760,800	1,061	25,893	36.09	4,536	4,073	54,895	76.56	15.3%	.....	
Powassan	644	614	660	241,622	366	9,731	14.74	1,330	2,433	12,157	18.41	3.7%	.....	
Rainy River	1,578	1,444	1,404	706,761	503	41,741	29.73	13,353	4,038	147,358	104.95	21.0%	4,038	2.88
Richmond	428	413	398	155,276	390	7,573	19.02	2,514	284	8,709	21.88	4.3%	.....	
Richmond Hill	652	1,055	1,113	671,954	604	28,502	25.61	3,600	25,980	163,594	146.97	29.4%	.....	
Ridgetown	1,954	1,855	2,267	1,061,382	468	46,868	20.67	5,824	.....	122,843	54.19	10.8%	1,710	.76
Riverside	.....	1,155	3,000	2,703,480	901	71,320	23.77	54,209	.....	261,475[4]	87.16	17.4%	.....	
Rodney	676	756	756	379,886	502	9,843	13.01	840	3,725[5]	11,416	15.09	3.0%	.....	
Seaforth	1,983	1,829	1,950	1,017,776	522	42,494	21.79	4,087	.....	222,728	114.21	22.8%	90,402	46.35
Sioux Lookout	550	1,127	1,315	539,744	410	18,487	14.06	19,202	7,211	7,211	5.48	1.1%	.....	
Shelburne	1,113	1,072	1,101	487,175	443	23,428	21.27	289	2,952	35,410	32.16	6.4%	.....	
Southampton	1,685	1,537	1,530	703,886	460	26,912	17.58	7,307	7,657	68,339	44.65	8.9%	.....	
South River	593	573	561	177,877	317	7,616	13.57	369	16,075	18,035	32.15	6.4%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA. (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

* Estimated.

[4] Also Floating Debt, $150,074.

[5] Township pays 34% of this.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
Springfield	454	460	432	$ 188,587	$437	$ 8,365	$19.36	?	.....	$ 3,036	$ 7.03	1.4%	.....	
Stayner	1,039	972	1,004	356,371	355	18,069	18.00	$ 145	67,000	85,864	85.52	17.1%	.....	
Stirling	848	844	818	435,480	532	19,632	24.00	453	13,074	30,004	36.66	7.3%	.....	
Stouffville	1,034	1,053	1,084	530,601	489	17,967	16.57	1,391	32,975	48,310	44.57	8.9%	.....	
Streetsville	543	615	570	317,312	557	16,558	29.04	5,324	.....	51,378	90.11	18.0%	.....	
Sturgeon Point	.....	470	490	83,395	170	2,068	4.22	159	.....	.....		.....	.....	
Sundridge	420	423	446	138,215	310	4,613	10.34	1,743	.....	.....		.....	.....	
Sutton	753	789	755	469,878	622	11,268	14.92	596	.....	3,012	3.99	.8%	.....	
Tara	551	545	521	250,417	481	10,125	19.43	83	.....	14,670	28.15	5.6%	.....	
Tavistock	981	1,011	1,003	519,575	518	15,376	15.33	107	8,358	33,183	33.08	6.6%	.....	
Tecumseh	?	978	1,019	1,052,658	1,033	32,060	31.46	11,621	.....	81,834	80.30	16.1%	.....	
Teeswater	854	829	838	365,998	437	14,400	17.18	107	30,000	62,227	74.24	14.8%	.....	
Thamesville	807	800	817	446,100	546	16,290	19.92	680	.....	18,747	22.93	4.6%	.....	
Thedford	559	524	583	199,120	341	7,993	13.71	54	6,772	22,823	39.14	7.8%	.....	
Thessalon	1,945	1,651	1,750	664,008	379	26,140	14.93	7,957	17,688	104,348	59.62	11.9%	.....	
Thornbury	793	820	767	511,065	666	17,307	20.55	707	12,349	56,885	74.12	14.8%	5,506	7.17
Tilbury	1,368	1,673	1,851	772,120	417	34,584	18.68	7,810	2,089	179,440	96.93	19.4%	.....	
Tottenham	517	494	512	242,285	473	11,247	21.97	613	.....	44,753	87.40	17.5%	.....	
Trout Creek	.....	.....	404	97,123	240	4,046	10.01	2,885	.....	7,575	18.75	3.7%	.....	
Tweed	1,368	1,339	1,268	568,763	449	27,672	26.82	15,520	33,841	35,878	28.29	5.7%	.....	
Uxbridge	1,433	1,492*	1,492	639,470	429	29,908	20.04	4,931	9,481	76,090	50.99	10.2%	.....	
Vankleek Hill	1,577	1,499	1,646	539,690	328	29,924	18.18	1,227	3,635	26,512	16.11	3.2%	.....	
Victoria Harbour	1,616	1,463	1,485	325,765	219	15,999	10.77	1,262	.....	4,959	3.33	.7%	.....	
Waterdown	756	754	815	352,838	432	16,325	20.03	2,107	68,993	92,442	113.43	22.7%	.....	
Waterford	1,083	1,123	1,112	771,732	686	18,998	16.89	22	.....	13,649	12.14	2.4%	.....	
Watford	1,092	1,059	1,039	416,576	401	25,079	24.13	1,966	.....	111,015	106.87	21.3%	.....	
Webbwood	657	567	503	143,883	286	6,518	12.96	3,204	.....	.....		.....	.....	
Wellington	785	824	840	449,850	535	13,793	6.41	.....	241	17,019	20.25	4.0%	.....	
West Lorne	740	755	803	379,542	473	10,269	12.78	?	5,267	15,578	19.39	3.9%	.....	
Westport	803	741	728	124,451	171	12,506	17.17	7,344	.....	10,608	14.56	2.9%	.....	
Wheatley	.....	378	641	345,500	539	11,645	18.17	6	30,000[6]	37,321	58.24	11.6%	.....	
Wiarton	2,266	1,726	1,809	654,753	362	48,174	26.62	7,911	5,000	145,813	80.60	16.1%	14,900	8.23
Winchester	1,143	1,126	1,058	455,726	431	18,029	17.03	1,085	12,826	36,530	34.52	6.9%	.....	
Woodbridge	607	672	679	292,171	430	9,957	14.66	666	847	12,378	18.22	3.6%	.....	
Woodville	374	452	455	193,577	425	7,228	15.88	2	38,000	46,371	101.88	20.4%	.....	
Wyoming	569	482	489	148,500	304	7,170	14.66	313	.....	10,378	21.21	4.2%	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA. (b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

* Estimated.

[6] Township pays 28% of this.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal Only)		DEBENTURE DEBT LESS SINKING FUNDS			FLOATING DEBT (Municipality Only)	
	Dominion Census		Town's Report					School District June 30, 1922	Municipality Only			
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Abord a Plouffe	?	1,011	1,083	$ 567,133	$ 524	$ 8,858	$ 8.18	.....	.....		$ 3,675	$ 3.39
Acton Vale	1,402	1,549	1,500	520,850	347	18,741	12.49	.....	$55,000	$36.66	13,968	9.31
Almaville	?	1,174	1,180	315,645	267	5,984	5.07	.....	35,000	29.66	8,000	6.78
Amos	?	1,488	1,890	1,035,000	547	15,000*	7.94	60,000	97,500	51.58	2,051	1.09
Andreville	428	596	528	144,560	274	1,104	2.09	.....	.....		.....	
Arthabaska	1,458	1,234	1,350	432,725	321	9,171	6.79	12,214	54,031	40.02	11,975	8.86
Ayers Cliff	316	461	450	290,115	645	3,977	8.84	.....	.....		.....	
Baie Shawinigan	1,024	1,213	1,219	251,600	206	10,072	8.26	4,540	51,159	41.97	4,215	3.46
Beaconsfield	375	578	1,080	1,155,485	1,070	33,586	31.10	?	189,956	175.88	37,137	34.38
Beauceville	1,677	1,448	1,355	649,000	479	13,455	9.93	.....	44,212	32.63	1,500	1.11
Beaulac	431	491	435	97,915	225	863	1.98	10,800	.....		9,885	2.27
Bedford	1,432	1,669	1,294	742,490	574	21,123	16.32	.....	60,055	46.40	16,844	13.02
Beebe Plain	808	921	875	334,445	382	7,487	8.55	5,250	3,333	3.81	7,858	8.97
Beloeil	1,501	1,418	1,502	738,075	491	24,909	16.58	8,955	102,367	68.15	4,877	3.25
Bernierville	628	751	736	179,590	244	4,068	5.52	?	9,100	12.35	4,110	5.58
Bic	?	912	900	173,225	192	1,766	1.96	?	.....		1,190	1.32
Bienville	1,004	1,462	1,407	427,075	304	16,224	11.53	3,600	69,682	49.52	17,892	12.71
Bonsecours	?	769	745	173,950	233	393	.53	57,423	.....		1,055	1.41
Boucherville	1,097	934	1,000	299,770	299	10,017	10.02	.....	.....		38,100	38.10
Calumet	?	682	700	174,625	249	2,805	4.00	?	.....		4,150	5.93
Campbell's Bay	447	700	708	292,150	413	5,823	8.22	.....	9,200	12.99	969	.94
Cap-a-l'Aigle	?	444	442	158,850	359	629	1.42	.....	.....		.....	
Chambly Bassin	900	1,068	990	766,660	774	16,639	16.81	13,700	152,101[1]	153.62	56,930	57.50
Chambly Canton	857	839	987	447,885	454	8,272	8.37	?	44,658	45.23	4,780	4.84
Champlain	?	698	764	139,645	183	1,217	1.59	.....	.....		1,642	2.15
Chandler	?	1,756	1,651	1,021,803	619	12,358	7.48	36,700	185,600[1]	112.39	4,947	2.99
Chateauguay	?	881	2,460?	270,000	338	1,151	1.44	.....	.....		1,798	2.25
Charlemagne	776	829	798	450,000	441	5,058	4.95	.....	.....		3,211	3.14
Charlesbourg	?	1,267	1,021	1,161,913		8,044		.....	31,000		32,832	
Cheneville	505	611	573	58,020	101	1,341	2.34	?	.....		681	1.18
Como	898	1,146							No Report available.			
Como East	?	540*	565	205,850	364	2,499	4.42	?	.....		16,000	28.30

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	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Compton	382	486	430	$ 153,875	$ 358	$ 3,210	$7.46	?	.....		$ 4,300	$10.00
Contrecoeur	624	659	650	149,132	229	4,424	6.80	.....	.....		.....	
Cookshire	996	950	996	448,400	450	7,623	7.65	$ 1,250	$ 8,900	$ 8.94	23,100	23.19
Coteau-du-Lac	428	435	519	155,600	300	1,870	3.60	.....	8,696	16.75	6,750	13.00
Coteau Station	643	851	875	207,125	237	7,156	8.17	.....	.....		17,650	20.16
Courville	?	1,283	1,389	632,540	455	11,300	8.13	.....	101,161[1]	72.82	.....	
Cowansville	881	1,094	900	606,450	674	22,161	24.62	.....	2,825	3.14	4,000	4.44
Danville	1,331	1,290	1,598	474,750	297	18,066	1.13	.....	.....		75,707	47.36
Delson	?	428	525	315,819	601	812	1.55	?	.....		4,000	7.62
De Lery	?	540	1,402	775,156	553	3,136	2.23	.....	.....		4,304	3.07
Deschaillons	1,161	1,142	1,581	424,425	268	24,656	15.59	4,706	21,169	13.39	14,362	9.08
Deux Rivieres	?	642	612	124,580	203	1,191	1.94	?	25,000	40.82	521	.85
Disraeli	1,606	1,646	1,549	329,000	212	5,041	3.25	.....	3,000	19.37	9,778	6.31
Dixville	404	425	415	148,630	358	2,382	5.74	.....	.....		2,926	7.05
Donnacona	?	1,225	1,200	370,582	309	7,437	6.20	.....	14,600	12.17	1,200	.99
Dorion	631	833	1,139	776,585	682	14,176	12.45	.....	88,300	77.52	2,507	2.20
Dorval	1,005	1,466	1,840	3,574,452	1,942	87,606	47.61	56,000	314,343[1]	170.81	25,238	13.71
Eastman	607	704	535	252,775	472	2,843	5.31	.....	13,600	25.41	840	1.57
Ferme-Neuve	?	511	405	69,400	171	5,323	13.14	?	.....		.....	
Fort Coulogne	811	973	951	333,710	351	4,996	5.25	.....	.....		6,637	6.97
Fortierville	?	485	448	52,870	118	624	1.39	?	.....		547	1.22
Francoeur	?	593	576	139,325	242	1,209	2.10	?	.....		1,769	3.07
Gaspe	606	764	1,046	424,100	405	2,732	2.61	.....	.....		.....	
Gentilly	430	423	431	66,800	155	2,100	4.87	.....	.....		2,993	6.94
Giffard	?	1,254	1,400	737,280	527	8,977	6.41	.....	85,000	67.85	3,000	2.14
Grand-Baie	1,355	1,735	1,975	839,022	425	17,818	9.02	7,000	153,500	77.71	70,713	35.80
Greenfield Park	?	1,112	1,300	1,562,020	1,201	20,232	15.56	29,515	109,012	83.85	6,297	4.84
Grenville	1,383	701	688	152,695	222	2,407	3.49	.....	3,000	4.35	.....	
Grondines	?	419	448	84,940	189	1,025	2.29	.....	.....		5,833	13.02
Hampstead	.....	53	440	2,867,950	6,518	44,096	100.20	.....	293,570	66.69	164,741	37.43
Hatley North	498	430	524	375,000	715	6,250	11.92	.....	.....		3,488	6.65

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	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Hebertville	655	719	547	$ 217,400	$ 397	$ 2,174*	$3.97	$ 3,048	$12,267	$22.42	$ 4,739	$ 8.66
Hebertville Station	737	739	1,025	270,000	263	6,289	6.14	?	47,300	46.14	2,200	2.15
Howick	?	457	450	254,710	566	6,367	14.14	.....	.....		2,916	6.48
Hudson	?	1,550*	1,885	1,122,650	596	14,608	7.75	30,000	48,279	25.61	37,112	19.69
Huntingdon	1,265	1,401	1,507	742,730	493	18.475	12.26	.....	56,140	37.25	.....	
Kamouraska	?	500*	500	144,560	289	2,463	4.93	.....	.....		571	1.14
Knowlton	865	841	842	507,950	603	14,550	17.27	798	11,077	13.14	668	.79
La Baieville	?	536	484	90,889	188	1,114	2.30	?	.....		.....	
Labelle	826	641	587	84,694	144	4,515	7.69	?	18,522	31.54	9,041	15.40
Lac-au-Saumon	1,171	1,354	1,383	143,265	104	6,268	4.53	6,500	.....		32,575	23.53
Lacolle	?	555	560	204,726	365	2,700	4.82	.....	.....		3,403	6.07
Lac St. Louis	?	597	463	504,850	1,089	2,075	4.48	?	.....		.....	
Lac Weedon	582	607	535	127.650	239	2,626	4.91	.....	.....		10,520	19.66
Lambton	?	576	522	138,100	264	1,452	2.78	?	.....		.....	
L'Annonciation	622	612	560	86,150	154	2,933	5.23	?	16,000	28.56	9,252	16.51
La Perade	?	745	775	194,890	251	1,423	1.84	.....	1,846	2.38	3,288	4.24
La Providence	894	1,078	1,062	416,350	392	15,074	14.19	2.000	60,351	56.83	.....	
La Salle	?	726	908	2,272,255	2,501	49,754	54.77	21,782	379,199	417.49	51,716	56.93
L'Assomption	1,747	1,320	1,585	449,950	284	13,986	8.82	.....	3,734	2.36	41,430	26.14
Laurentides	1,128	1,150	1,200	494,700	412	13,273	11.06	41,100	42,252	35.21	4,000	3.33
Laval-de-Montreal	?	539	889	1.421,330	1,598	21,118	23.73	?	265,085	29.79	13,166	14.79
Laval-des-Rapides	?	1,989	2,280	686,984	301	29,499	12.94	.....	337,220[1]	147.87	85,338	37.42
Laval-sur-le-Lac	?	81	285	578,791	2,030	8,636	30.30	?	87,800	308.00	12,491	43.82
Leclercville	530	552	521	143,725	276	8,209	15.75	5,600	15,600	29.93	2,300	4.41
Lennoxville	1,211	1.554	1,392	1,335,650	959	27,906	20.04	20,000	174,300[1]	125.20	18,100	13.00
Liniere	?	610	775	121,425	156	975	1.26	.....	.....		900	1.16
Lotbiniere	?	491	500	146,310	293	890	1.78	1,000	.....		.....	
Luceville	?	426	402	91,325	227	1,132	2.81	.....	.....		.....	
Louiseville	1,675	1,772	1,734	460,700	266	17,808	10.27	?	117,600[1]	67.81	13,100	7.55
Lyster	?	596	450	112.000	248	3,549	7.88	.....	.....		3,250	7.22
Macamic	?	1,104	1,043	320,305	307	1,266	1.21	.....	12,620	12.10	10,100	9.68

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	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Malbaie	1,449	1,883	1,800	$ 546,190	$ 303	$ 9,861	$5.48	?	$48,711	$27.06	$ 7,826	$ 4.35
Marbleton	681	670	781	217,205	278	3,601	4.60	.....	.....		870	1.11
Marieville	1,587	1.748	1,852	635,963	343	35,377	19.10	19,947	121,273	65.48	6,815	3.68
Masson	1,034	950	950	144,670	152	3,613	3.80	.....	15.328	16.12	54	.06
Massueville	776	654	554	101,025	182	430	.78	?	.....		2,200	3.97
McMasterville	?	612	610	659,825	1,081	7,631	12.50	?	19,221	31.50	111	.18
Montebello	954	977	975	264,350	271	7,219	7.39	19,800	5,300	5.43	861	.88
Mont Laurier	752	1,813	2,236	533,875	239	15,225	6.80	40,000	52,000	23.25	39,775	17.79
Montreal Est	?	1,776	2,500	13,886,890	5,555	188,730	75.40	?	1,600,043	640.00	1,003,286	401.31
Montreal Nord	?	1,360	2,000*	4,104,685	2,052	95,857	47.92	?	1,220,000	610.00	577,130	288.56
Montreal Ouest	703	1,882	2,000	4,965,203	2,483	115,053	57.52	?	773,671	386.83	157,421	78.71
Montreal Sud	790	1,030	1,052	949,543	903	44,001	41.82	?	242.162	230.17	1,071	1.02
Mont Royal	?	160	675	10,634,000	15.754	216,388	320.58	?	1,495,716[1]	2,215.88	15,000	22.22
Napierville	691	741	618	275,377	446	3,685	5.96	?	14,000	2.27	2,485	4.02
Nominique	548	700	670	123,700	185	1,261	1.88	.....	.....		3,050	4.55
Notre Dame des Anges	?	482	400	64,375	161	1,091	2.73	.....	.....		212	.53
Nouveau Salaberry	?	606	588	319,600	543	2,457	4.18	?	.....		9,550	16.23
Ormstown	782	832	825	493,020	598	10,545	12.78	.....	38,931	47.18	20,225	24.51
Papineauville	884	1,015	950	259,300	273	4,416	4.65	.....	3,000	3.15	.....	
Pierreville	1,363	1,394	1,450	313,175	216	4,867	3.36	.....	8,972	6.19	4,449	3.07
Pointe-au-Pic	617	703	700	870.781	1,243	11,038	15.76	4,000	15,150	21.63	2,700	3.86
Pointe aux Trembles	1,167	1,764	2,000*	3,175,182	1,587	88,180	44.09	?	2,046.658	1,023.32	927,939	463.96
Pointe Gatineau	1,751	1.919	1,944	486,115	250	17,664	9.09	13,280	24,000	12.35	37,128	19.10
Pont Rouge	?	1,419	1,261	295,685	235	5,772	4.58	.....	.....		45,783	36.31
Port Alfred	?	1,213	1,375	4,100,390	2,982	20,588	14.97	23,590	164,111	119.34	20,052	14.58
Portneuf	?	877	797	264,498	332	3,859	4.84	.....	.....		14,900	18.68
Princeville	869	752	802	200,425	250	3,383	4.21	?	.....		4,939	6.15
Quyon	787	806	794	211.000	266	2,624	3.30	?	2,830	3.56	800	1.01
Rawdon	?	1,042	975	246,030	252	3,198	3.27	.....	.....		2,561	2.63
Richelieu	332	426	450	954,250	2,120	13,359	29.68	.....	.....		12,541	27.87
Rigaud	856	939	1,200	431,980	360	8,271	6.89	13,820	35,659	29.71	15,279	12.73
Riviere-du-Moulin	?	738	600	290,760	484	5,677	9.45	?	26,600	44.31	1.500	2.50

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	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Robertsonville	603	882	828	$ 305,620	$ 369	$ 5,225	$6.31	.....	$16,000	$19.31	$ 26,650	$32.17
Rock Island	861	1,442	1,325	337,125	254	13,759	10.38	.....	18,000	13.58	.....	
Roxton Falls	873	777	750	270,075	360	7,288	9.71	.....	29,468	39.28	1,100	1.47
Sacre-Coeur-de-Jesus	996	1,709	1,350	458,000	339	7,081	8.52	.....	.....		22,309	16.52
Saindon	?	1,793	1,876	442,255	236	9,675	5.16	?	37,702	20.09	15,218	8.11
Sawyerville	432	418	438	277,620	634	5,574	12.73	.....	11,355	25.92	1,526	3.48
Scotstown	933	987	1,140	402,275	353	8,234	8.72	.....	35,218	30.88	16,292	84.29
Senneville	418	489	564	724,700	1,285	7,037	12.47	?	.....		3,000	5,32
Shawville	715	735	880	268,000	304	5,860	6.65	.....			10,700	12.15
St. Agapitville	?	410	475	97,445	205	2,049	4.31	.....	.....		7,295	15.36
St. Alban	?	486	474	65,700	139	593	1.25	.....	.....		8,128	17.14
St. Alexis	?	523	453	151,450	334	1,580	3.48	.....	.....		.....	
St. Andre-Avelin	?	446	412	53,310	129	1,804	4.37	.....	.....		6,695	16.25
Ste. Angele de Mereci	?	447	700*	68,325	98	288	.41	?	.....		2,503	3.57
Ste. Anne-de-Beaupre	?	1,648	1,800	339,225	188	8,308	4.61	.....	.....		41,200	28.89
Ste. Anne de Chicoutimi	657	838	857	679,350	792	8,522	9.94	59,100	24,000	27.98	39,437	45.98
St. Anselme	?	400	650	142,895	220	1,704	2.62	.....	.....		.....	
St. Benoit	345	414	164	124,340	758	402	2.45	.....	.....		7,763	47.33
St. Benoit Joseph Labre	1,070	1,416	1,700	376,950	222	14,174	8.34	.....	77,700	45.70	6,457	3.80
St.-Boniface-de-Shawinigan	?	570	575	91,050	158	885	1.54	?	.....		2,805	4.88
St. Casimir	?	1,457	1,857	189,710	102	2,415	1.30	.....	.....		675	3.63
St. Casimir E.	?	583	480	92,125	192	2,958	6.16	?	11,300	23.53	.....	
Ste. Cecile	?	457	442	230,425	521	2,170	4.91	.....	.....		23,000	5.20
St. Cesaire	941	985	900	255,045	283	7,703	8.55	.....	17,550	19.50	43,307	48.11
St. Charles	?	705	695	90,125	130	553	.80	.....	.....		.....	
St. Chrysostome	600	649	750	200,925	268	3,715	4.95	.....	7,000	9.33	2,700	3.60
St. Cyrille	711	766	680	170,750	251	1,209	1.78	.....	.....		.....	
St. Denis	820	733	820	192,213	234	14,411	17.57	.....	.....		1,743	2.12
St. Dominique	?	428	397	179,155	451	1,632	4.11	.....	.....		.....	
St. Ephrem-de-Tring	509	417	496	107,670	217	3,167	6.38	.....	.....		1,442	2.91
St. Eustache	996	1,098	1,060	472,910	446	6,047	5.70	?	.....		6,453	6.09
St. Felicien	581	1,306	1,400	552,100	394	6,224	4.45	?	.....		3,100	2.21

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QUEBEC												
St. Flavien	?	486	415	$ 125,070	$ 301	1,561	$3.76	.....	$ 5,800	$13.97	$ 200	$ .48
St. Francois-du-Lac	?	740	647	119,978	185	1,967	3.04	.....	.....		5,260	8.13
St.-Gabriel-de-Brandon	1,062	1,667	1,700	399,025	235	22,121	13.01	.....	38,150	22.44	.....	
St. Gedeon	?	550	540	125,975	233	2,709	5.01	?	.....		5,356	9.91
St. Genevieve de Pierrefonds	?	405	405	81,450	201	2,640	6.52	?	.....		110	.27
St. Georges (Champlain Co.)	?	916	880	263,030	299	1,149	1.31	.....	.....		5,128	5.83
St. Georges de Cacouna	517	533	532	261,650	492	1,678	3.15	?	.....		9,355	17.57
St. Georges E. (Beauce Co.)	1,410	1,058	965	427,875	443	11,303	11.71	.....	22,580	23.39	2,780	2.88
St. Guillaume	905	937	1,100	142,960	130	1,758	1.60	.....	.....		3,506	3.19
St. Henri	?	417	412	106,773	259	788	1.91	?	.....		393	.95
St. Hilaire	?	522	800*	231,150	289	8,819	11.02	.....	.....		24,427	30.53
St. Hugues	470	511	475	221,900	467	3,430	7.22	.....	.....		7,854	16.53
St. Jacques	?	1,332	1,400	598,525	427	5,396	3.85	?	13,900	9.93	1,213	8.66
St. Jean-de-Bois-chatel	?	571	570	419,226	735	2,528	4.43	?	.....		684	1.19
St. Jerome (Lac St. Jean Co.)	719	923	885	263,400	297	3,904	4.41	6,000	.....		15,292	17.28
St. Joseph (Beauce Co.)	1,440	1,445	1,489	597,550	401	8,637	5.80	10,000	63,000	42.30	.....	
St. Joseph (Richelieu Co.)	1,416	1,658	1,450	466,204	321	1,790	1.23	?	.....		167	.11
St. Joseph (St. Hyacinthe Co.)	514	540	539	176,850	328	2,493	4.62	?	.....		11,501	21.33
St. Joseph d'Alma	?	850	650	180,000	277	7,123	10.90	?	.....		2,716	4.17
St. Joseph de la Riviere Bleue	?	864	948	104,001	110	935	.77	?	.....		2,532	2.67
St. Joseph de la Soulanges	?	536	453	142,900	315	848	1.87	?	.....		7,975	1.76
St. Jovite	?	862	805	162,655	202	2,103	2.61	?	.....		33,640	41.78
St. Leonard d'Aston	?	529	521	128,400	246	930	1.78	?	.....		2,975	5.71
St. Leonard de Port Maurice	?	462	450	1,075,217	2,389	13,121	29.16	?	100,000[1]	222.20	14,000	31.10
St. Liboire	?	595	525	198,650	378	3,492	6.65	.....	.....		2,950	5.61
Ste. Madeleine	?	449	414	171,230	414	1,908	4.61	?	.....		1,266	3.06
St. Marc des Carrieres	1,224	1,,492	1,625	416,980	257	5,809	3.57	.....	.....		14,795	9.10
Ste. Marie	?	1,311	1,275	499,450	392	4,712	3.70	.....	7,600	5.96	4,002	3.14
Ste. Michel (Hochelaga Co.)	?	493	1,027	1,958,105	1,907	?		?	1,862,361	1,813.00	1,063,233	1,035.27

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

x **Receipts on Current Account.** Unable to ascertain actual amount of Tax Lexy.

* **Estimated.** [1] Town has comparatively large investment in Public Utilities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal Only)		DEBENTURE DEBT LESS SINKING FUNDS			FLOATING DEBT (Municipality Only)	
	Dominion Census		Town's Report					School District June 30, 1922	Municipality Only			
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
St. Michel (Yamaska Co.)	695	610	660	$ 121,965	$ 185	$ 1,895	$2.87	.....	.....		$ 7,630	$11.56
St. Moise	637	791	952	89,620	94	?		.....	.....		9,953	10.45
St. Ours	622	622	1,125	183,500	163	3,261	2.89	.....	.....		16,683	14.83
St. Pie	768	960	1,025	404,499	395	11,228	10.72	$ 5,200	$39,000	$38.05	22,675	22.12
St. Polycarpe	467	528	453	136,925	302	5,556	12.26	.....	.....		7,975	17.60
Ste. Pudentienne	510	408	502	160,100	319	2,283	4.55	.....	.....		9,000	1.79
St. Raymond	1,653	1,693	1,845	462,475	251	15,925	8.63	.....	64,158	34.77	250	.14
St. Redempteur	?	537	560	145,404	260	585	1.04	?	.....		1,150	2.05
St. Remi	1,021	1,135	1,135	486,140	428	8,400	7.40	.....	.....		25,423	22.40
St. Rose	1,480	1,811	1,214	1,148,435	946	43,330	35.69	17,334	206,478	170.07	49,341	40.64
St. Scholastique	757	840	851	330,700	353	?		1,903	.....		.....	
St. Simeon	512	665	680	140,000	206	2,094	3.08	4,000	8,000	11.76	2,500	3.68
St. Thecle	?	667	680	99,445	146	590	8.67	.....	.....		5,577	8.20
St. Timothee	?	450	375	286,200	763	2,610	6.96	?	8,000	2.13	838	2.23
St. Tite	1,438	1,783	2,150	707,795	223	13,219	6.14	.....	147,115	68.42	50,875	23.66
Stanstead Plain	837	798	764	390,010	510	7,969	10.42	.....	38,534	50.40	1,702	2.23
Sutton	986	923	950	490,000	515	13,790	14.50	.....	11,008	1.06	5,800	6.10
Tadousac	611	470	728	138,900	191	3,476	4.77	?	.....		4,093	5.62
Templeton	?	428	525	109,100	208	1,111	2.12	.....	.....		750	1.43
Thurso	601	538	580	154,610	267	4,195	7.23	?	45,930	79.18	6,200	10.68
Trois Pistoles	?	1,454	1,484	395,845	267	15,181	10.23	?	58,476	39.40	11,650	7.81
Upton	746	782	625	340,300	544	2,474	3.96	.....	.....		3,380	5.41
Val Barrette	?	499	500	81,550	163	973	1.95	1,441	.....		4,065	8.14
Val Brilliant	?	962	971	183,450	189	1,374	1.41	.....	.....		211	.22
Val Jalbert	?	840	625	999,390	1,600	10,974	17.56	8,297	39,108	62.57	.....	
Varennes	820	802	910	312,522	343	3,085	3.39	.....	5,700	6.26	2,459	2.70
Vaudreuil	444	456	455	180,450	396	10,106	22.20	?	19,560	42.97	3,000	6.59
Vercheres	?	835	729	346,556	475	5,530	7.58	.....	.....		2,727	3.74
Ville Marie	850	840	890	229,315	258	10,886	12.22	?	37,000	41.55	8,912	10.00
Warwick	928	961	978	305,680	312	5,937	6.07	.....	10,708	10.94	14,400	14.72
Waterville	1,054	968	962	416,800	433	8,752	9.09	.....	23,261	24.17	2,458	2.55
Weedon Centre	836	806	842	240,025	285	4,456	5.29	?	9,157	10.87	13,935	16.54
Wottonville	?	476	483	102,380	212	7,057	14.61	?	.....		5,888	12.18
Yamachiche	965	948	923	138,915	150	2,236	2.42	?	2,874	3.11	11,348	12.29

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

x **Receipts on Current Account.** Unable to ascertain actual amount of Tax Lexy.

* **Estimated.** 1 Town has comparatively large investment in Public Utilities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1922

POPULATION	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TOTAL GROSS DEBENTURE DEBT (b)		RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report										
	1911	1921	1922	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita
NEW BRUNSWICK													
Dalhousie	1,650	1,958	[5]	[5]		[5]		[5]	[5]			[5]	
Devon	?	1,924	1,900	$ 799,575	$421	$ 21,906	$11.53	$ 4,198	$100,800	$53.10	10.6%	$ 1,000	$ .53
Grand Falls	1,280	1,327	1,300	290,700	224	10,500	8.08	1,000	115,000	88.46	17.7%	8,000	6.15
Hartland	?	879	850	584,400	687	14,000	16.46	3,193	9,000	6.92	1.3%	2,000	1.54
Maryville	1,837	1,614	1,700	?		24,467	14.39	.....	.....		.....	.....	
Milltown	1,804	1,976	2,000	1,108,600	554	52,059	26.03	6,218	160,000	80.00	16.0%	15,203	7.60
Port Elgin	?	600	600	300,000	500	9,300	15.49	224	2,400	3.99	.8%	.....	
St. Andrews	987	1,065	1,000	1,070,750	1,070	25,770	25.77	1,110	141,900	141.90	28.3%	8,641	8.64
St. George	988	1,110	1,100	469,950	427	12,626	11.48	?	.....		.....	.....	
St. Leonard	?	862	900	351,100	390	11,300	12.55	435	75,000	83.32	16.6%	.....	
Shediac	?	1,973	2,000	485,000	243	20,000*	10.00	?	?			.....	
Sunny Brae	?	1,171	1,200	723,725	603	11,418	9.51	4,000	.....		.....	.....	
NOVA SCOTIA													
Annapolis Royal	1,019	836	1,000	359,605	360	15,610	15.61	619	71,750	71.75	14.3%	18,970	18.97
Antigonish	1,787	1,746	1,300*	518,775	399	16,925	13.02	5,031	82,800	63.69	12.7%	10,354	7.96
Bridgetown	996	1,086	1,100	451,340	410	12,000*	10.91	2,386	81,700	74.27	14.8%	48,139	43.76
Canso	1,617	1,626	1,625	397,303	244	18,680	11.49	3,491	36,500	22.45	4.5%	4,828	2.97
Clark's Harbour	?	965	1,000	218,315	218	11,500*	11.50	1,814	5,872	5.87	1.2%	834	.83
Digby	1,247	1,230	1,200	679,400	566	18,400*	15.33	1,887	59,800	49.83	10.0%	3,341	2.78
Hantsport	686	683	680	359,343	528	11,750	17.30	251	52,500	77.17	15.4%	3,856	5.67
Joggins	1,648	1,732	1,800	130,880	73	8,000	4.44	6,000	.....		.....	.....	
Lockeport	784	851	900	285,340	317	10,100*	11.25	2,501	11,700	12.99	2.5%	8,220	9.13
Louisburg	1,006	1,152	1,200	311,155	259	10,050*	8.37	3,245	22,000	18.33	3.6%	.....	
Mahone Bay	951	1,177	1,230	329,645	268	11,550*	9.39	1,400	56,900	46.26	9.2%	7,385	6.04
Middleton	827	875	900	337,900	375	13,050*	14.49	6,469	97,000	107.33	21.4%	13,409	10.78
Oxford	1,392	1,402	1,500	384,685	256	13,750	9.17	1,848	40,000	26.66	5.3%	2,062	1.37
Port Hawkesbury	684	869	900	117,022	130	6,100*	6.78	1,100	8,500	9.44	1.9%	1,835	2.04
Port Hood	1,078	805	800	142,730	178	5,500*	6.87	3,891	10,500	13.12	2.6%	3,950	4.93
Shelburne	1,435	1,360	1,400	363,880	260	15,335*x*	10.95	3,000	53,350	38.10	7.6%	7,053	5.04
Stewiacke	633	819	850	266,215	313	7,450*	8.76	1,976	3,489	4.10	.8%	500	.59
Wedgeport	1,392	1,424	1,450	128,660	89	6,000*	4.13	8,472	2,515	1.73	3%	.....	
Wolfville	1,458	1,743	1,400	842,896	602	35,500*	25.36	7,920	215,000	153.55	30.7%	12,222	8.73
PRINCE EDWARD ISLAND													
Alberton	.....	625	600	429,900*q*	716	1,500*x*	2.50	?	.....		.....	.....	
Georgetown	?	800*	800*	152,005	190	2,360	2.95	152	200	.03	.....	.....	
Kensington	.....	556	550	200,000*x*	364	1,500*x*	2.72	?	.....		.....	.....	
Souris	1,089	1,094	1,100	320,000*x*	291	3,800*x*	3.45	?	.....*q*		.....	.....*q*	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA.

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA.

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

* Estimated.
x Approximate.

q Year 1921.
[5] Unable to ellicit any reply from this municipality.

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